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ANNUAL DEPARTMENTAL REPORTS

1926-27

VOL. IV



OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1928

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ANNUAL DEPARTMENTAL REPORTS

VOLUME I

Auditor General, for the fiscal year ended March 31, 1927.

VOLUME II

Public Accounts, for the fiscal year ended March 31, 1927.

National Revenue, Department of, (Customs and Excise), containing accounts of Revenue with statements relative to the Imports, Exports, and Excise of the Dominion of Canada, for the fiscal year ended March 31, 1927.

National Revenue, Department of, (Shipping Report, Customs), containing the Statements of Navigation and Shipping for the fiscal year ended March 31, 1927.

Trade and Commerce, Department of, for the fiscal year ended March 31, 1927.

Weights and Measures, Electricity and Gas Inspection Services (Trade and Commerce), for the fiscal year ended March 31, 1927.

Commissioner of Patents and Copyrights, for the fiscal year ended March 31, 1927.

Dominion Statistician, for the fiscal year ended March 31, 1927.

Board of Grain Commissioners for Canada (Trade and Commerce), for the crop year ended August 31, 1927.

Interior; Department of the, for the fiscal year ended March 31, 1927.

Immigration and Colonization; Department of, for the fiscal year ended March 31, 1927.

Indian Affairs; Department of, for the fiscal year ended March 31, 1927.

Mines; Department of, for the fiscal year ended March 31, 1927.

Agriculture, Department of, for the fiscal year ended March 31, 1927.

National Defence; Department of, (Militia and Air Service), for the fiscal year ended March 31, 1927.

National Defence; Department of, (Naval Service), for the fiscal year ended March 31, 1927.

VOLUME III

Soldiers' Civil Re-establishment; Department of, for the fiscal year ended March 31, 1927.

Health; Department of, for the fiscal year ended March 31, 1927.

Superintendent of Penitentiaries, for the fiscal year ended March 31, 1927.

Royal Canadian Mounted Police, for the year ended September 30, 1927.

Secretary of State, Department of the, for the fiscal year ended March 31, 1927.

Civil Service Commission, for the calendar year ended December 31, 1927.

External Affairs; Department of the Secretary of State for, for the fiscal year ended March 31, 1927.

Labour; Department of, for the fiscal year ended March 31, 1927.

VOLUME IV

Public Printing and Stationery; Department of, for the fiscal year ended March 31, 1927.

Marine and Fisheries (Marine); Department of, for the fiscal year ended March 31, 1927.

Marine and Fisheries (Fisheries); Department of, for the fiscal year ended March 31, 1927.

Post Office; Department of the, for the fiscal year ended March 31, 1927.

Public Works; Department of, for the fiscal year ended March 31, 1927.

Railways and Canals; Department of, for the fiscal year ended March 31, 1927.

Board of Railway Commissioners for Canada, for the calendar year ended December 31, 1927.

Chief Electoral Officer (By-elections for the year 1927.)

VOLUME V

Trade of Canada (Imports for Consumption and Exports), for the fiscal year ended March 31, 1927.

DOMINION OF CANADA

DEPARTMENT

OF

PUBLIC PRINTING AND STATIONERY

ANNUAL REPORT

FOR THE FISCAL YEAR ENDED MARCH 31

1927



OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1927

*To His Excellency the Right Honourable Viscount Willingdon, G.C.S.I., G.C.M.G.,
G.C.I.E., G.B.E., Governor General and Commander-in-Chief of the Dominion
of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Annual Report of the Department of Public Printing and Stationery for the year ended March 31, 1927.

I have the honour to be,

Your Excellency's most obedient servant,

FERNAND RINFRET,
*Secretary of State and Minister charged with administration of
Department of Public Printing and Stationery.*

OTTAWA, October, 1927.

INTRODUCTORY STATEMENT

OTTAWA, October, 1927.

The activities of the department have been marked by no unusual feature during the year but have continued to increase in volume.

The personnel of the establishment at the close of the calendar year 1926 was 685, continuing to be well under the limit of 705 set by the Civil Service Commission after the reorganization of 1919-20 as the figure for average service. The number of employees of all classes stood as follows on December 31 for each of the years named:

1891.....	341	1920.....	703
1901.....	511	1921.....	730
1911.....	861	1922.....	665
1915.....	1,160	1923.....	688
1916.....	1,240	1924.....	670
1917.....	1,300	1925.....	671
1918.....	1,169	1926.....	685
1919.....	1,131		

It should be noted that although the total personnel has been kept during recent years to the level indicated the policy of economy has not been permitted to interfere with a proper development of the department at different points, as, for instance, by (1) the addition of the officer, "Supervisor of Government Publications" (former Chairman of the Editorial Committee), (2) the establishment of a Central Registry and (3) the organization of a sub-post office in the Distribution Branch, all entailing increases in the staff, for which, however, compensatory reductions were effected elsewhere. Similarly, in the mechanical branches, additions at one point have been offset by reductions elsewhere; the increase in the number of machines of a certain class—linotypes, for instance—has entailed the appointment of additional linotype operators. The staff economies have been effected, not only without impairing the efficiency of the department but during a period in which the actual output from the Printing Bureau itself has materially increased. What is generally termed "outside printing," work executed by commercial firms, is practically confined to (1) maps and other lithographic work, (2) jobs which are largely in the nature of manufacturing undertakings, in which printing or binding may figure as only incidental features, and, occasionally, (3) printing in languages in strange types.

The year showed increased activities in many branches and these are fairly reflected in the total net turnover of \$6,510,930.86, an increase over the preceding year of \$362,660.67, about one-third of which was in the printing branch and the remainder in the stationery division. Usually after the close of the session there is a slack season, but no slackness followed the session of 1926 and at the time of writing it seems unlikely that any slackness will follow the session of 1927, notwithstanding that the latter session was short and parliamentary work was accordingly lessened. This steady pressure on the printing branch arises from no single cause but appears to be due rather to increased activities of different departments and to the establishment occasionally of a new branch or functioning body, as in the case of the Advisory Board on Tariff and Taxation. The parliamentary session of 1926 was long and there were numerous committees at work. The night staff was of course necessary until the close of the session on July 1, and general work continued subsequently to a degree requiring occasional overtime.

The revision of the Statutes of Canada, entrusted to a commission three or four years since, has been the occasion of a considerable accession of work in the composition branch. Moneys were, at the session of 1927, and on estimates as for this department, voted to meet the cost of printing, binding and distributing the Revised Statutes of Canada, English and French editions, also for printing, binding and distributing the Revised Edition of the Criminal Code, 1927, English and French editions: the votes were respectively for \$125,000 and \$30,000. At the time of writing there is ground for hoping that the final draft from the revising commission will be received in time to permit the printing and binding of all volumes save the index volume by the end of the calendar year, but no positive statement can be yet made on this point.

A matter requiring careful consideration in this connection is that of the extent of the free distribution of the Statutes of Canada. The distribution of the Annual Statutes has been made under regulations of Council and this principle will it is understood be applied in the case of the Revised Statutes of 1927, save in so far as the matter may be dealt with by joint resolution of the two Houses of Parliament. In the past the view has been taken that the free distribution should extend to all essentially concerned in the administration and interpretation of the law, which necessarily includes many types of officials of the Federal Government and of the Governments of the provinces, as well as Members of Parliament, all judges, police magistrates, etc. Question arises from time to time as to whether particular types of officials should be included and in such cases the view of the legal officers of the Federal Government or of the Provincial Government concerned is secured. A general review of the whole situation is being made at the present time and communications are being interchanged with the officers of the different governments with the object of securing information which will be a basis of a memorandum for submission to Council, subject, of course, to such modifications as may be deemed proper by yourself.

The same points largely apply also in the case of the distribution of the Criminal Code, copies of which have been in the past distributed without cost to justices of the peace. Of this latter class of judicial officers, there are in the various provinces many thousands, not all of whom, however, are understood to be actively employed in the administration of justice, and it will be desirable to limit the free distribution if possible to those Justices whose duties require that they should receive copies.

In considering these matters the interests of the general public will not be overlooked, and the free distribution of these volumes will, as planned, include all leading libraries of Canada, legislative, university and public. The printing and binding of the Revised Statutes will, if final proofs are received, as hoped, in the late summer months, contribute to keep the printing branches actively occupied during the period which offers usually a certain slackness, save, of course, that the draft revision being now in type, the composition will be less affected than the pressroom and the bindery. The number of copies to be printed will be based on the allowance made for free distribution, to which will be added the number estimated as necessary to meet the demands of the public by way of purchase.

The *Canada Gazette* continues to be a source of profit to the department. The cost for the fiscal year of printing, paper and editing was \$29,556.10, and the revenue from subscriptions and advertising was \$68,311.97, showing a surplus of \$38,755.87, a slight increase over the surplus of 1925-26; it should be noted that of the advertising revenue the sum of \$37,066.64 is derived from the public and \$27,477.85 from the departments. With regard to revenue from sales of publications other than the *Canada Gazette* the receipts for the year were \$50,327.80, a decrease from last year of \$1,862.70; it should, however, be noted in this connection that the decrease indicated arises wholly from the reduction in the value of the documents sold to the departments, whilst the

value of those sold to the public having increased by \$1,022.12, these figures showing that the public demand for official documents mentioned in the report for last year continues to increase.

The purchases of new machinery for the year totalled \$13,632.39; the largest expenditure was \$9,516.91 for a modern stereotype equipment; but other items were \$3,611.89 for a Harris automatic envelope press, and \$503.59 for Margash metal feeders in the linotype division; a projected expenditure estimated at \$9,550 for additional stereotype equipment was deferred, that further inquiry might be made as to the best type of apparatus, and a revote of this sum was obtained at the session of 1927. The sum of \$29,995.11 was also expended on account of plant repairs and renewals, this expenditure being spread over the different printing branches, the chief items being as follows: matrices, \$7,499.55, thermometer frames, \$1,168.50, metal \$3,829.74, space-band cleaning machine, \$404.63, all for the linotype division; twenty-four numbering machines, \$576, for the press division; and brass type, \$2,406.53, and fonts, \$585.12, for the bindery division.

With the co-operation of the Post Office Department and to relieve congestion caused by the large volume of mail despatched from the different branches, a (departmental) post office was during the year organized, and eighty per cent of the mail matter of the department is now forwarded directly to the mail trains, a procedure which has worked greatly to the convenience of all branches; mail matter for delivery in Ottawa is forwarded as before to the city post office. The work of the post office for the period covering September 1926, to March, 1927, is reflected in the figures: insured parcels, 3,924; registered letters, 1,371; mail bags despatched, 13,576; also for the period November 1, 1926, to March 31, 1927, letters mailed from the branch numbered 43,127.

The delivery service now consist of four motor trucks, as compared with twelve horse wagons and one motor truck three or four years ago; it is estimated that one new truck yearly will keep the service in a state of efficiency. The volume of the transactions of the respective branches are reflected in the activities of the delivery service during the year, the record of which shows 479,315 pieces delivered: 321,427 for the printing branch, 89,710 for the stationery branch, and 68,178 for the distribution branch, the mileage covered by the deliveries being 12,999.3.

F. A. ACLAND,
King's Printer and Controller of Stationery.

F. A. ACLAND, Esq.,
King's Printer and Controller of Stationery.

SIR,—I have the honour to submit a report of the work executed for Parliament and the various departments in the Government Printing Bureau and in commercial lithographing, engraving and printing establishments during the fiscal year ending March 31, 1927, contained in the following tabulated statements:—

1. Annual reports.
2. Supplementary reports.
3. Routine Parliamentary work.
4. House of Commons and Senate Debates.
5. Statutes.
6. *Canada Gazette*.
7. Voters' lists.
8. Pamphlets and miscellaneous book-work.
9. Statement of other letterpress departmental work.
10. Statement of books bound.
11. Pads made.
12. Making and stamping of prepaid Post Office envelopes.
13. Die stamping of letter and note headings and envelopes.
14. Loose-leaf work.
15. Lithographed maps, plans, cheques and forms.
16. Half-tones, line cuts, electros and dies made.
17. Lithographing and Engraving Division—Record of Work for Fiscal Year 1926-27.
18. Comparative statement of presswork.

Respectfully submitted,

P. M. DRAPER,
Director and Superintendent of Printing.

OTTAWA, August 9, 1927.

TABLE NO. 1—Annual Reports to Parliament completed during the Fiscal Year 1926-27

Title of Document	Number of Copies	Number of Pages	Total Number of Printed Pages	Cost
ENGLISH				\$ cts.
Agriculture, 1925-26.....	5,369	122	655,018	758 59
Civil Service Commission, 1925.....	730	128	93,440	689 12
Commissioner of Patents, 1925-26.....	679	16	10,864	60 81
Customs and Excise, 1925-26.....	922	116	106,952	753 62
Health, 1925-26.....	1,692	76	128,592	447 07
Immigration and Colonization, 1925-26.....	1,421	72	102,312	461 85
Indian Affairs, 1925-26.....	858	74	63,492	521 03
Interior, 1925-26.....	860	140	120,400	650 08
Labour, 1925-26.....	1,830	122	223,260	673 95
Marine and Fisheries (Fisheries Branch), 1925-26.....	892	112	99,904	439 99
Marine and Fisheries (Marine), 1925-26.....	701	170	119,170	839 93
Mines, 1925-26.....	3,342	84	280,728	476 32
National Defence (Militia and Air Services), 1925-26.....	616	106	65,296	453 69
National Defence (Naval Service), 1925-26.....	515	32	16,480	97 03
Penitentiaries, 1925-26.....	1,762	48	84,576	280 44
Postmaster General, 1925-26.....	1,030	114	117,420	827 29
Public Accounts, 1925-26.....	1,331	154	204,974	1,352 97
Public Printing and Stationery, 1925-26.....	280	72	20,160	312 68
Public Works, 1925-26.....	590	212	125,080	1,086 48
Railway Commission, 1925.....	547	282	154,254	1,034 78
Railways and Canals, 1925-26.....	876	112	98,112	583 13
Royal Canadian Mounted Police, 1925-26.....	1,112	112	124,544	534 02
Secretary of State, 1925-26.....	569	596	339,124	3,307 84
Secretary of State for External Affairs, 1925-26.....	537	20	10,740	91 88
Soldiers' Civil Re-Establishment, 1925-26.....	1,314	56	73,584	313 07
Trade and Commerce, 1925-26.....	884	58	51,272	273 77
Weights and Measures, Electricity and Gas Inspection Services, 1925-26.....	862	68	58,616	462 22
BILINGUAL				
Auditor General—Auditeur général, 1925-26 (Vol. I) ..	1,610	352	566,720	
Auditor General—Auditeur général, 1925-26 (Vol. II) ..	1,510	1,346	2,032,460	15,022 61
Shipping—Navigation, 1925-26.....	544	128	69,632	802 52
Trade of Canada—Commerce du Canada, 1925-26.....	1,421	726	1,031,646	13,335 03
FRENCH				
Affaires Indiennes, 1924-25.....	232	76	17,632	258 60
Agriculture, 1925-26.....	1,831	132	241,692	637 55
Chemins de fer et Canaux, 1925-26.....	179	114	20,406	549 70
Commissaire des brevets, 1925-26.....	140	16	2,240	49 72
Commission des chemins de fer du Canada, 1924.....	226	212	47,912	962 87
Comptes publics, 1925-26.....	171	156	26,676	621 31
Défense Nationale (Services de la Milice et de l'Aviation), 1925-26.....	131	112	14,672	458 49
Défense Nationale (Service Naval), 1925-26.....	159	32	5,088	126 71
Douanes et de l'Accise, 1925-26.....	148	116	17,168	461 84
Immigration et Colonisation, 1924-25.....	435	80	34,800	285 66
Impressions et Papeterie publiques, 1925-26.....	66	72	4,752	255 77
Intérieur, 1924-25.....	251	144	36,144	571 71
Marine et Pêcheries (Marine), 1925-26.....	202	908	183,416	845 07
Marine et Pêcheries (direction des Pêcheries), 1925-26.....	209	122	25,498	489 22
Mines, 1924-25.....	1,161	88	102,168	460 11
Pénitenciers, 1924-25.....	296	32	9,472	135 36
Postes, 1925-26.....	198	114	22,572	391 35
Rétablissement des soldats dans la vie civile, 1925.....	231	72	16,632	329 00
Royale gendarmerie à cheval du Canada, 1924-25.....	260	84	21,840	409 87
Royale gendarmerie à cheval du Canada, 1925-26.....	168	122	20,496	683 23
Santé, 1924-25.....	381	50	19,050	221 33
Secrétaire d'Etat aux Affaires extérieures, 1925-26.....	121	20	2,420	91 34
Travail, 1925-26.....	335	130	43,550	573 74
Travaux publics, 1925-26.....	150	230	34,500	1,296 01
Totals.....	44,887	9,060	8,219,618	58,114 37
Totals (March 31, 1926).....	55,975	10,266	12,141,110	63,195 34

TABLE No. 2—Supplementary Reports to Parliament completed during the Fiscal Year 1926-27

Title of Document	Number of Copies	Number of Pages	Total Number of Printed Pages	Cost
ENGLISH				\$ cts.
Board of Pension Commissioners, 1925-26.....	440	24	10,560	128 03
BILINGUAL				
Report of the Chief Electoral Officer, Fifteenth General Election, 1925—Rapport du Directeur général des élections, quinzième élection générale, 1925....	1,316	570	750,120	3,868 63
Report of the Chief Electoral Officer, Sixteenth General Election, 1926—Rapport du Directeur général des élections, seizième élection générale, 1926.....	1,190	544	647,360	3,082 02
Report of the Chief Electoral Officer, By-Elections held during the Years 1925-26—Rapport du directeur général des élections, élections partielles tenues pendant les années 1925 et 1926.....	461	16	7,376	93 32
FRENCH				
Archives publiques, 1922 et 1923.....	761	568	432,248	2,550 30
Commission des pensions du Canada, 1924-25.....	141	20	2,820	122 90
Totals.....	4,309	1,742	1,850,484	9,845 20
Totals (March 31, 1926).....	2,253	276	73,356	1,082 00

TABLE No. 3—Statement showing the Routine Parliamentary Work, Year 1926-27

* In this table and in other tables which contain a column giving the total number of printed pages, the figures in the total column coincide, as a rule, with those obtained by multiplying the number of copies by the number of pages. In some cases, however, a printing job includes different sections or series which vary as to the number of copies and number of pages; the two first columns do not therefore multiply into the figures shown in the column representing the total number of pages printed. Cases of this class are denoted by an asterisk (*).

Title of Document	Number of Copies	Number of Pages	Total Number of Printed Pages
Votes and Proceedings.....	†1,939	1,190	2,307,410
Process-verbaux.....	†418	1,194	499,092
Orders of the Day.....	†1,327	2,254	2,991,058
Feuilleton.....	†341	2,482	846,362
Senate Minutes.....	†1,177	972	1,144,044
Procès-verbaux des Séances du Sénat.....	†260	904	235,040
Public Bills.....	†1,400	972	1,360,800
Bills d'intérêt public.....	†350	874	305,900
Private Bills.....	†1,075	1,134	1,219,050
Bills d'intérêt privé.....	†342	1,526	521,892
Third Reading Bills (Commons).....	†955	914	872,870
Bills en troisième lecture (Communes).....	†254	748	189,992
Third Reading Bills (Senate).....	†1,012	1,304	1,319,648
Bills en troisième lecture (Sénat).....	†245	1,294	317,030
Returns (for distribution or Sessional Papers, either or both).....	5,060	834	*607,920
Réponses (pour distribution ou pour insertion aux documents parlementaires, ou pour l'une ou l'autre).....	950	122	*36,500
Divorce Cases.....	121,945	4,978	*2,115,650
Printing of Various Committee sittings.....	87,662	7,516	*4,221,124
House of Commons Journals, 1926.....	405	586	237,330
Journaux de la Chambre des Communes, 1926.....	139	576	80,064
Senate Journals, 1926.....	398	466	185,468
Journaux du Sénat, 1926.....	138	456	62,928
Totals.....	227,792	33,296	21,737,172
Totals (March 31, 1926).....	139,757	28,956	19,938,918

†Average number of copies printed.

TABLE NO. 4—Statement of the Work on the House of Commons and Senate Debates, Year 1926-27

* In this table and in other tables which contain a column giving the total number of printed pages, the figures in the total column coincide, as a rule, with those obtained by multiplying the number of copies by the number of pages. In some cases, however, a printing job includes different sections or series which vary as to the number of copies and number of pages; the two first columns do not therefore multiply into the figures shown in the column representing the total number of pages printed. Cases of this class are denoted by an asterisk (*).

Title of Document	Number of Copies	Number of Pages	Total Number of Printed Pages	Cost
				\$ cts.
House of Commons Debates—				
Unrevised Edition (English).....	†8,018	5,460	*42,080,688	28,001 29
Unrevised Edition (French).....	†958	5,298	*5,042,261	17,897 80
Revised Edition, 1926, 5 Vols. and Index (English).....	507	5,598	2,838,186	11,292 33
Revised Edition, 1926, 5 Vols. (French).....	152	5,690	864,880	7,134 48
Senate Debates—				
Unrevised Edition (English).....	1,475	722	1,064,950	2,192 09
Revised Edition, 1926 (English).....	374	440	164,560	714 64
Revised Edition, 1926 (French).....	91	444	40,404	1,925 71
Totals.....	11,575	23,652	52,095,929	69,158 34
Totals, (March 31, 1926).....	10,737	25,404	49,771,794	76,857 30
Speeches: Extra copies ordered by Members and Senators.....	515,300	2,008	*6,236,100	5,106 93
Speeches: (March 31, 1926).....	579,395	2,446	*8,922,380	6,307 46

† Average number of copies printed.

TABLE NO. 5—Statement of the work on the Statutes, Year 1926-27

—	Number of Copies	Number of Pages	Total Number of Printed Pages	Cost
				\$ cts.
THE STATUTES				
<i>English</i>				
Parts I-II, 1926.....	4,551	284	1,292,484	3,086 75
<i>French</i>				
Parties I-II, 1926.....	525	286	150,150	1,121 92
Statuts révisés du Canada, 1906 (4 Volumes).....	200	3,800	760,000	2,683 03
Totals.....	5,276	4,370	2,202,634	6,891 70
Totals (March 31, 1926).....	5,274	1,314	3,402,858	7,658 34

TABLE NO. 6—Statement of the work on the *Canada Gazette* for the Fiscal Year 1926-27

—	Aggregate Annual Issue	Number of Pages in Volume
<i>Canada Gazette</i>	100,450	3,996
Supplements.....	8,075	328
Extras.....	30,420	68
Totals.....	138,945	4,392
Totals (March 31, 1926).....	135,525	4,147

TABLE NO. 7—Statement showing the work on the Voters' Lists, Year 1926-27

	Number of Copies	Number of Pages
Electoral District of Carleton.....	60	67
" " Ottawa.....	130	550
" " Russell.....	60	40
Totals.....	250	657
Totals (March 31, 1926).....	250	662

TABLE NO. 8—Statement of Pamphlet and Miscellaneous Book-work,
1926-27

* In this table and in other tables which contain a column giving the total number of printed pages, the figures in the total column coincide, as a rule, with those obtained by multiplying the number of copies by the number of pages. In some cases, however, a printing job includes different sections or series which vary as to the number of copies and number of pages; the two first columns do not therefore multiply into the figures shown in the column representing the total number of pages printed. Cases of this class are denoted by an asterisk (*).

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
<i>Agriculture—</i>			
ENGLISH			
The Cause and Prevention of Mould in Canadian Pasteurized Butter (Bulletin No. 48—New Series).....	5,006	20	100,120
The European Corn Borer.....	75,000	8	600,000
Stable Book—Record of Tuberculin Test.....	30,360	64	1,943,040
Sixth Annual Live Stock Market and Meat Trade Review, 1925... ..	3,006	68	204,408
List of Wholesale Dealers in Fruits and Vegetables in Canada— Revised Edition (Bulletin No. 64).....	15,006	32	480,192
Fruit Statistics of Canada, 1924-25.....	1,000	16	16,000
Programme of Lamb Fair and Sale.....	500	8	4,000
The More Important Shade Tree Insects of Eastern Canada and their Control (Bulletin No. 63—New Series).....	5,006	60	300,360
Memorandum of Travelling Expenses.....	200	32	6,400
The New Brunswick Poultry Exchange.....	10,006	16	160,096
Get of Bull Competition.....	1,000	18	18,000
The Red-Backed Cutworm and its Control in the Prairie Provinces (Pamphlet No. 69—New Series).....	3,006	16	48,096
The Grading and Marking of Eggs.....	5,000	8	40,000
Meat and Bone By-Products (Bulletin No. 49—New Series).....	10,006	16	160,096
Regulations made under the provisions of the Live Stock and Live Stock Products Act, respecting the Grading and Marking of Eggs.....	15,000	8	120,000
Rabies (Bulletin No. 14).....	5,006	16	80,096
The Pale Western Cutworm (Pamphlet No. 71—New Series).....	2,000	8	16,000
The Canadian Record of Performance for Pure-Bred Poultry, 1924-25—Regulations, Standards and Records of Fowls qualified for Certificates (Report No. 6).....	7,536	96	723,456
Egg Grading Report—The Industrial Graded Return (Pamphlet No. 70).....	25,006	12	300,072
Memorandum of Travelling Expenses.....	500	32	16,000
The Grading of Dairy Produce in Canada (Bulletin No. 67—New Series).....	10,006	88	880,528
Small Cold Storages and Dairy Buildings—Reprint of Bulletin No. 49 (Bulletin No. 16—New Series).....	25,381	16	406,096
Canadian Creamery Buttermaking (Bulletin No. 70—New Series).....	20,106	32	643,392
Neutralization of Cream for Buttermaking (Bulletin No. 52—New Series).....	5,006	8	40,048
An Act to Amend and Consolidate the Acts respecting Live Stock The Origin and Quality of Commercial Live Stock Marketed in Canada in 1925 (Report No. 6).....	406	12	4,872
An Argument in the Kitchen—A Playlet for Children in One Act.....	2,006	64	128,384
Studies in Raspberry Diseases (Pamphlet No. 72—New Series)...	2,006	16	32,096
	6,006	16	96,096
Carried forward.....	290,073	806	7,567,944

TABLE NO. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	290,073	806	7,567,944
<i>Agriculture—Continued</i>			
ENGLISH— <i>Concluded</i>			
Supplement to the <i>Canada Gazette</i> , September 4, 1920—Reprinted September, 1926.....	5,000	16	80,000
Fox Ranching in Canada (Bulletin No. 12—New Series).....	15,056	44	662,464
Sheep Husbandry in Canada (Bulletin No. 47—New Series).....	10,076	112	1,128,512
Fruit and Vegetables—Canning, Drying, Storing.....	50,000	32	1,600,000
Register of Fully Accredited Herds, arranged by Breeds, as re- corded to September 30, 1926.....	100	24	2,400
Canadian Grown Apples—Delight in every bite.....	40,200	24	964,800
Packing Apples in Barrels and Boxes (Bulletin No. 69—New Series)	20,052	40	802,080
Report of the Veterinary Director General, 1925-26.....	7,006	48	336,288
The Root Vegetables Act, 1922—Acts, Orders and Regulations (No. 3).....	5,000	16	80,000
The Seeds Act, 1923, with the Regulations made by the Minister of Agriculture.....	15,125	40	605,000
Cold Storage for Creameries (Bulletin No. 36—Old Series).....	1,006	8	8,048
The Fertilizers Act, 1922.....	2,006	20	40,120
The Canadian Record of Performance for Pure-Bred Dairy Cattle —Regulations, Standards and Records of Cows Qualified for Registration (Report No. 18).....	8,006	96	768,576
Federal Assistance to Horse Breeding.....	5,000	32	160,000
Nova Scotia Apple Spray and Dust Calendars, 1927 (Pamphlet No. 78—New Series).....	4,500	8	36,000
Fertilizer Analyses, 1925-26 (Pamphlet No. 75—New Series).....	3,006	32	96,192
Fruit Branch Circular (No. 40).....	2,000	8	16,000
List of Publications, 1927 (Pamphlet No. 77—New Series).....	35,006	16	560,096
Home-made Frozen Desserts (Pamphlet No. 49—New Series).....	20,000	8	160,000
The Feeding Stuffs Act with Amendments and Regulations—Acts, Orders and Regulations (No. 10).....	4,006	24	96,144
World's Poultry Congress, Canada, 1927—Final Announcement and Congress Programme.....	12,008	64	768,512
Seventh Annual Live Stock Market and Meat Trade Review, 1926	3,006	72	216,432
The Composition of Canadian Cheddar and Process Cheese (Bulle- tin No. 79—New Series).....	6,081	20	121,620
Why and How to Use Cheese (Pamphlet No. 7—New Series).....	20,000	16	320,000
Supplement to Regulations under the Seeds Act—Acts, Orders and Regulations (No. 11), October, 1926.....	8,006	8	64,048
The Fruit Act and Regulations—Acts, Orders and Regulations (No. 7)—Revised Edition.....	20,006	40	800,240
Fruit and Vegetable Market Summary (with Notes on Crop Con- ditions) May, 1926.....	5,463	20	109,260
Seed, Feed and Fertilizer Markets.....	173,200	216	*1,401,200
Fruit and Vegetable Crop Report.....	31,755	92	*586,352
Bulletin of the Canadian Tuberculosis Association.....	140,018	32	*1,120,144
FRENCH			
La pasteurisation du lait, de la crème, et des sous-produits laitiers (bulletin n° 59—nouvelle série).....	6,006	24	144,144
Programme de l'exposition et vente d'agneaux.....	5,000	8	40,000
Congrès mondial d'aviculture, Canada, 1927.....	3,006	32	96,192
Le traitement de la crème pour la fabrication du beurre (feuille- t n° 37—nouvelle série).....	5,006	12	60,072
Le contrôle de la ponte au Canada pour les volailles de race pure, 1924-25.....	1,006	96	96,576
La rage (bulletin n° 14).....	5,006	16	80,096
Le syndicat avicole du Nouveau-Brunswick.....	5,006	12	60,072
La neutralisation de la crème pour la fabrication du beurre (feuille- t n° 52—nouvelle série).....	2,006	8	16,048
Pommes cultivées au Canada—Chaque bouchée est un régal.....	10,006	24	240,144
Petits réfrigérateurs et laiteries (bulletin n° 16—nouvelle série)....	1,000	20	20,000
La loi des plantes-racines potagères, 1922—Lois, arrêtés et règle- ments (n° 3).....	500	16	8,000
Carried forward.....	1,005,315	2,302	22,139,816

TABLE No. 8—Statement of Pamphlet and Miscellaneous Book-work.
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	1,605,315	2,302	22,139,816
<i>Agriculture—Concluded</i>			
<i>FRENCH—Concluded</i>			
Le classement des produits laitiers au Canada (bulletin n° 67—nouvelle série).....	6,006	88	528,528
L'élevage du mouton au Canada (bulletin n° 47—nouvelle série)....	5,006	120	600,720
La fabrication industrielle du beurre au Canada (bulletin n° 70—nouvelle série).....	10,006	32	320,192
Consommions du lait (feuillelet n° 36—nouvelle série).....	10,006	40	400,240
Comment conserver la glace (feuillelet n° 2—nouvelle série).....	2,000	8	16,000
Liste des publications, 1927 (feuillelet No. 27—nouvelle série)....	7,006	16	112,096
La loi des produits alimentaires pour les animaux avec amende- ments et règlements—Lois, arrêtés et règlements (n° 10).....	2,006	28	56,168
Assistance fédérale à l'élevage du mouton (bulletin n° 72—nouvelle série).....	5,000	16	80,000
L'élevage du renard au Canada (bulletin n° 12—nouvelle série)....	5,000	48	240,000
La loi des semences, 1923, et règlements établis par le ministre de l'Agriculture—Lois, arrêtés et règlements (n° 11).....	5,006	40	200,240
L'emballage des pommes en barils et en caisses (bulletin n° 69— nouvelle série).....	1,506	40	60,240
Le commerce de fruits et de légumes (rapport sommaire et notes sur l'état de la récolte), mai 1926.....	1,206	24	28,944
La revue des marchés des semences, des produits alimentaires pour les animaux et des engrais chimiques.....	111,000	200	*888,000
Rapport sur l'état de la récolte des fruits et des légumes.....	6,030	80	*90,965
Bulletin de l'Association Canadienne Antituberculeuse.....	12,018	24	*96,144
<i>Archives—</i>			
<i>ENGLISH</i>			
The Northcliffe Collection.....	1,000	474	474,000
The Canadian Historical Association—Report of the Annual Meet- ing held in the City of Ottawa, May 17-18, 1926.....	1,006	130	130,780
<i>BILINGUAL</i>			
Documents relating to Canadian Currency, Exchange and Finance during the French Period—Documents relatifs à la monnaie, au change et aux finances du Canada sous le régime français (Vol. I and II).....	5,000	1,248	6,240,000
<i>FRENCH</i>			
Guide du plan en relief de Québec.....	1,006	24	24,144
<i>Auditor General—</i>			
<i>BILINGUAL</i>			
Auditor General's Report—Rapport de l'Auditeur général, 1925-26 (Published in separate parts).....	50	1,318	65,900
<i>Canada Gazette—</i>			
<i>ENGLISH</i>			
Index to the <i>Canada Gazette</i> , 1925-26.....	2,200	160	176,000
<i>Chief Electoral Officer—</i>			
<i>ENGLISH</i>			
Election Instructions (Complete) with a Discussion of the Rights and Obligations of Candidates and a Consolidation of the Dominion Elections Act (Book A), May 1, 1926.....	25,030	272	6,808,160
Dominion Elections Act—Index Book for the Use of Urban Regis- trars (Book B).....	5,141	44	226,204
Dominion Elections Act—Poll Book (Book C).....	21,150	38	803,700
Carried forward.....	1,255,700	6,814	40,807,181

TABLE No. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	1,255,700	6,814	40,807,181
<i>Chief Electoral Officer—Concluded</i>			
<i>ENGLISH—Concluded</i>			
Dominion Elections Act—Index Book for Use by Rural Registrars (Book E).....	14,000	44	616,000
Dominion Elections Act—Election Instructions for Urban Registrars (Book F), May 1, 1926.....	1,500	48	72,000
Dominion Elections Act—Election Instructions for Rural Registrars (Book G), May 1, 1926.....	20,500	32	656,000
Dominion Elections Act—Special Election Instructions for Certain By-Elections for Rural Registrars (Book G), September 1, 1926.....	3,000	32	96,000
Dominion Elections Act—Election Instructions for Deputy Returning Officers (Book H), May 1, 1926.....	55,120	52	2,866,240
Joint Appendix of Statutes.....	100	36	3,600
Factum.....	100	8	800
Tenth Report of the Interdepartmental Committee on the St. Lawrence Waterway.....	123	48	5,904
<i>BILINGUAL</i>			
List of Candidates—Names, Addresses and Occupations of Candidates as given in the Nomination Papers with the Number of Votes Cast for each (Part IV)—Liste des candidats—Noms, adresses et métiers ou professions des candidats tels que donnés dans les bulletins de présentation avec le nombre des votes déposés pour chacun (partie IV).....	206	16	3,296
<i>FRENCH</i>			
Instructions électorales (complètes) avec commentaires sur les droits et obligations des candidats et une codification de la loi des élections fédérales (cahier A), 1er mai 1926.....	7,000	288	2,016,000
Loi des élections fédérales—Cahier—Index à l'usage des registrateurs urbains (cahier B).....	1,500	44	66,000
Loi des élections fédérales—Cahier de scrutin et autres formules et serments à l'usage des sous-officiers-rapporteurs (cahier C).....	5,000	42	210,000
Loi des élections fédérales—Cahier—Index à l'usage des registrateurs ruraux (cahier E).....	2,000	44	88,000
Loi des élections fédérales—Instructions électorales pour les registrateurs urbains (cahier F), 1er mai 1926.....	500	48	24,000
Loi des élections fédérales—Instructions électorales pour les registrateurs ruraux (cahier G), 1er mai 1926.....	4,500	36	162,000
Loi des élections fédérales—Instructions électorales spéciales pour certaines élections partielles pour les registrateurs ruraux (cahier G), 1er septembre 1926.....	1,000	32	32,000
Loi des élections fédérales—Instructions électorales pour les sous-officiers-rapporteurs (cahier H), 1er mai 1926.....	12,200	64	780,800
<i>Civil Service Commission—</i>			
<i>ENGLISH</i>			
Sample Examination Papers.....	2,006	40	80,240
<i>FRENCH</i>			
Renseignements concernant les examens du service civil—Commissariat des Postes et des Télégraphes.....	2,000	20	40,000
Questionnaires spécimens d'examen.....	1,006	36	36,216
Carried forward.....	1,389,061	7,824	48,662,277

TABLE No. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	1,389,061	7,824	48,662,277
<i>Customs and Excise—</i>			
ENGLISH			
Customs and Excise Official List of Licensed Manufacturers, 1926-27	1,106	72	79,632
Corrections as at January 1, 1926, to the List of Sales Tax Licenses of February 28, 1925 (Supplement No. 2).....	20,056	64	1,283,584
List of Ports with Outports, Prevention and Collecting Stations and Licensed Air Harbours (Corrected to April 1, 1926).....	2,006	48	96,288
List of Forms, April 1, 1926.....	1,206	32	38,592
Supplement to the <i>Canada Gazette</i> , September 11, 1926.....	1,000	8	8,000
List of Sales Tax Licenses, July 1, 1926.....	19,066	338	6,444,308
Memorandum No. 63—Supplement B.....	1,000	8	8,000
Memorandum No. 63—Supplement H.....	1,000	8	8,000
Memorandum No. 65.....	23,050	40	*184,400
Memorandum No. 65—Supplement A.....	8,000	8	64,000
Memorandum No. 65—Supplement B.....	20,000	32	*160,000
Circular No. 545C.....	3,000	8	24,000
Circular No. 549C.....	5,000	8	40,000
FRENCH			
Loi modifiant la loi de l'impôt de guerre sur le revenu, 1917.....	2,500	8	20,000
Classement des statistiques de la douane—Exportations—En vigueur le 1er avril 1926.....	1,206	28	33,768
Classement des statistiques de la douane—Importations—En vigueur le 1er avril 1926.....	1,506	104	156,624
Alcool dénaturé et alcool spécialement dénaturé—Codification des instructions et des règlements du ministère (circulaire No 488C).....	1,000	16	16,000
Mémoire No. 65.....	1,500	8	12,000
Mémoire No 65.....	2,000	10	20,000
Mémoire No 65—Supplément D.....	1,000	8	8,000
Circulaire No 494C.....	1,000	8	8,000
<i>Experimental Farms—</i>			
ENGLISH			
Experimental Station, Rosthern, Sask.—Report of the Superintend- ent, 1925.....	5,006	64	320,384
Experimental Station, Kentville, N.S.—Report of the Superintend- ent, 1924.....	5,006	80	400,480
Experimental Station, Swift Current, Sask.—Report of the Super- intendent, 1925.....	5,606	48	269,088
Experimental Station, Scott, Sask.—Report of the Superintendent, 1925.....	7,506	80	600,480
Experimental Station, Lennoxville, Que.—Report of the Super- intendent, 1925.....	6,006	64	384,384
Experimental Station, Cap Rouge, Que.—Report of the Super- intendent, 1925.....	3,206	48	153,888
Experimental Station, Invermere, B.C.—Report of the Super- intendent, 1925.....	5,506	32	176,192
Experimental Station, Kapuskasing, Ont.—Report of the Super- intendent, 1925.....	4,006	56	224,336
Experimental Station, Summerland, B.C.—Report of the Super- intendent, 1925.....	6,506	80	520,480
Experimental Station, Charlottetown, P.E.I.—Report of the Super- intendent, 1925.....	11,081	72	797,832
Experimental Station, Fredericton, N.B.—Report of the Super- intendent, 1925.....	6,006	64	384,384
Experimental Station, Sidney, B.C.—Report of the Superintendent, 1925.....	5,006	65	325,390
Experimental Station, Lethbridge, Alta.—Report of the Super- intendent, 1925.....	4,506	64	288,384
Experimental State, Ste. Anne de la Pocatière, Que.—Report of the Superintendent, 1925.....	3,506	68	238,408
Experimental Station, La Ferme, Que.—Report of the Super- intendent, 1925.....	3,006	56	168,336
Carried forward.....	1,587,728	9,629	62,627,919

TABLE NO. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	1,587,728	9,629	62,627,919
<i>Experimental Farms—Continued</i>			
ENGLISH— <i>Continued</i>			
Experimental Station, Lacombe, Alta.—Report of the Superintendent, 1925.....	7,606	78	593,268
Experimental Station, Kentville, N.S.—Report of the Superintendent, 1925.....	5,766	80	461,280
Experimental Station, Morden, Man.—Report of the Superintendent, 1925.....	4,006	56	224,336
Experimental Sub-Stations: Fort Vermilion, Alta., Salmon Arm, B.C., Betsiamites, Que., Swede Creek, Yukon, Fort Smith, N.W.T., Fort Resolution, N.W.T., Fort Providence, N.W.T.—Report of the Experimentalists in Charge, 1925.....	5,006	36	180,216
Experimental Sub-Station, Beaverlodge, Alta.—Report of the Superintendent, 1925.....	4,006	68	272,408
Experimental Farm, Indian Head, Sask.—Report of the Superintendent, 1925.....	8,506	48	408,288
Experimental Farm, Brandon, Man.—Report of the Superintendent, 1925.....	9,046	80	723,680
Experimental Farm, Agassiz, B.C.—Report of the Superintendent, 1925.....	8,006	52	416,312
Experimental Farm, Nappan, N.S.—Report of the Superintendent, 1925.....	4,006	64	256,384
Report of the Dominion Animal Husbandman, 1924-25.....	11,006	64	704,384
Report of the Dominion Apiarist, 1925.....	8,506	16	136,096
Report of the Chief Supervisor on the Illustration Stations in Ontario, Quebec, New Brunswick, Nova Scotia and Prince Edward Island, 1925.....	5,006	68	340,408
Report of the Dominion Chemist, 1924-25.....	9,126	80	730,080
Report of the Dominion Agricultural Bacteriologist, 1925.....	4,506	20	90,120
Report of the Dominion Botanist, 1925.....	5,506	116	638,696
Report of the Division of Forage Plants, 1924 and 1925.....	5,506	48	264,288
Report of the Dominion Field Husbandman, 1925.....	10,006	40	400,240
Report of the Dominion Cerealists, 1925.....	11,006	36	396,216
Report of the Dominion Horticulturist, 1925.....	12,006	52	624,312
Dominion Experimental Farms—Reports of the Director, 1925-26.....	10,006	96	960,576
Dominion Experimental Farms—Tobacco Division—Report of the Officer in Charge, 1925.....	4,506	40	180,240
The Dominion Experimental Farms.....	20,200	48	969,600
Annual Flowers with Lists of Varieties for Special Purposes and Districts (Bulletin No. 60—New Series).....	20,006	52	1,040,312
Shipping Cattle to Britain—Experiments in the Shipment of Live Cattle and Chilled Beef to England (Bulletin No. 62—New Series).....	10,006	52	520,312
The Illustration Stations in British Columbia, Alberta and Saskatchewan, 1925—Report of the Chief Supervisor.....	12,101	72	871,272
Guide to the Experimental Projects of the Dominion Experimental Farms.....	5,006	80	400,480
The Winter Finishing of Steers in Western Quebec (Pamphlet No. 19—New Series).....	13,000	8	104,000
White Burley Tobacco in Canada (Bulletin No. 66—New Series).....	5,006	36	180,216
Sheep Raising in Central Alberta and a Comparison of Six Breeds (Bulletin No. 68—New Series).....	15,006	16	240,096
Canadian National Egg-Laying Contest.....	2,000	8	16,000
Bran, Shorts, Middlings and Feed-Flour—An Investigation towards Revised Standards (Bulletin No. 2—New Series).....	5,006	24	120,144
World's Poultry Congress, Canada, 1927.....	3,000	32	96,000
Finishing Steers for Market in Northwestern Saskatchewan (Pamphlet No. 17—New Series).....	5,006	8	40,048
Breeding and Feeding the Market Hog (Pamphlet No. 74—New Series).....	25,000	24	600,000
Fleshy Annual Pastures in Canada (Pamphlet No. 73—New Series).....	20,000	8	160,000
Steer Feeding Experiments in Prince Edward Island (Pamphlet No. 28—New Series).....	5,000	16	80,000
Carried forward.....	1,905,717	11,351	77,068,227

TABLE No. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—Continued

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	1,905,717	11,351	77,068,227
<i>Experimental Farms—Continued</i>			
ENGLISH—Concluded			
Meilleur Cheese (Pamphlet No. 27—New Series).....	5,000	8	40,000
Bulbs and Bulb Bloom (Bulletin No. 43)—Second Series.....	1,006	24	24,144
Crop Rotations and Soil Management for Eastern Canada (Bulletin No. 72—New Series).....	15,006	64	960,384
Division of Economic Fibre Production—Report of the Chief Officer, 1925.....	6,506	20	130,120
A Summary of the Prevalence of Plant Diseases in the Dominion of Canada, 1920-1924 (Bulletin No. 71—New Series).....	8,006	88	704,528
Bees and How to Keep Them (Bulletin No. 33—New Series).....	20,006	64	1,280,384
Wintering Bees in Canada (Bulletin No. 74—New Series).....	20,006	32	640,192
Tobacco-Growing in Southwestern Ontario (Bulletin No. 76—New Series).....	10,006	32	320,192
Producing Clean Milk (Pamphlet No. 79—New Series).....	30,006	16	480,096
Pigeons (Bulletin No. 15—New Series).....	10,006	24	240,144
A Short Guide to Canadian Genera of Seed Plants (Bulletin No. 78—New Series).....	8,071	98	790,958
Seasonable Hints.....	675,000	96	*14,000,000
FRENCH			
Station expérimentale, Charlottetown, I.P.E.—Rapport du régisseur, 1924.....	1,306	72	94,032
Station expérimentale de Kapuskasing, Ont.—Rapport du régisseur, 1924.....	5,006	68	340,408
Station expérimentale, La Ferme, P.Q.—Rapport du régisseur, 1924.....	4,006	52	208,312
Station expérimentale, Ste-Anne de la Pocatière, P.Q.—Rapport du régisseur, 1924.....	4,506	48	216,288
Station expérimentale, Lennoxville, P.Q.—Rapport du régisseur, 1924.....	6,006	64	384,384
Station expérimentale de Fredericton, N.-B.—Rapport du régisseur, 1924.....	1,506	84	126,504
Station expérimentale, Kentville, N.-E.—Rapport du régisseur, 1924.....	1,506	80	120,480
Station expérimentale, Lacombe, Alta.—Rapport du régisseur, 1924.....	1,506	68	102,408
Station expérimentale, Cap Rouge, P.Q.—Rapport du régisseur, 1925.....	15,662	56	877,072
Station expérimentale, Kapuskasing, Ont.—Rapport du régisseur, 1925.....	1,559	64	99,776
Station expérimentale, Charlottetown, I.P.E.—Rapport du régisseur, 1925.....	906	80	72,480
Station expérimentale de Fredericton, N.-B.—Rapport du régisseur, 1925.....	1,506	68	102,408
Station expérimentale, La Ferme, P.Q.—Rapport du régisseur, 1925.....	2,506	56	140,336
Sous-station expérimentale, Beaverlodge, Alta.—Rapport du régisseur, 1924.....	1,006	68	68,408
Sous-Stations expérimentales: Fort Vermilion, Alta., Salmon Arm, C.-B., Betsiamites, P.Q., Swede Creek, Yukon, Fort Smith, T.N.-O., Fort Resolution, T.N.-O., Fort Providence, T.N.-O.—Rapport des expérimentateurs, 1924.....	1,506	48	72,288
Fermes expérimentales fédérales—Rapport du directeur, 1924-25.....	5,006	96	480,576
Ferme expérimentale de Brandon, Man.—Rapport du régisseur, 1925.....	1,000	80	80,000
Ferme expérimentale, Nappan, N.-E.—Rapport du régisseur, 1925.....	1,006	72	72,432
Rapport de l'agriculteur du Dominion, 1924.....	3,506	36	126,216
Rapport du céréaliste du Dominion, 1924.....	3,006	32	96,192
Rapport de l'horticulteur du Dominion, 1924.....	7,006	56	392,336
Rapport du botaniste du Dominion, 1924.....	1,806	84	151,704
Rapport du chimiste du Dominion, 1924.....	3,006	64	192,384
Service de l'exploitation animale—Rapport de l'éleveur du Dominion, 1924-25.....	4,006	68	272,408
Stations de démonstration—Ontario, Québec, Nouveau-Brunswick, Nouvelle-Ecosse et Ile du Prince-Edouard—Rapport du surveillant en chef, 1925.....	1,506	72	108,432
Carried forward.....	2,795,195	13,553	101,677,633

TABLE No. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	2,795,195	13,553	101,677,633
<i>Experimental Farms—Concluded</i>			
FRENCH— <i>Concluded</i>			
Production des plants de tabac (feuilleton No. 68—nouvelle série)....	7,006	16	112,096
Les fermes expérimentales, fédérales.....	4,006	48	192,288
L'élevage, l'alimentation et le soin des porcs pour la production du lard en hive—Portées d'automne (feuilleton No. 63—nouvelle série).....	5,006	8	40,048
Concours de ponte nationaux canadiens, 1922-23 et 1923-24— Rapport pour les quatrième et cinquième années (bulletin n° 56— nouvelle série).....	3,006	68	204,408
L'engraissement des bœufs dans l'Île du Prince-Edouard (feuilleton n° 23—nouvelle série).....	2,000	16	32,000
Plantes succulentes à pacage au Canada (feuilleton n° 73—nouvelle série).....	10,000	8	80,000
L'alimentation des volailles (bulletin n° 1—nouvelle série).....	25,087	36	903,132
L'élevage et l'alimentation du porc (feuilleton n° 74—nouvelle série)...	10,006	32	320,192
Services des tabacs—Rapport du chef du service, 1924.....	3,506	36	126,216
La potasse en Angleterre (feuilleton n° 61—nouvelle série).....	5,006	8	40,048
Sous-produits de viande et d'os (bulletin n° 49—nouvelle série).....	1,006	16	16,096
Assolements et culture du sol dans l'est du Canada (bulletin n° 72— nouvelle série).....	8,006	64	512,384
Conseils pour la saison.....	288,275	96	*4,612,400
<i>External Affairs—</i>			
ENGLISH			
Imperial Conference, 1926, Summary of Proceedings.....	350	48	16,800
Report of the Canadian Delegates to the Seventh Assembly of the League of Nations, September 6 to 25, 1926.....	206	16	3,296
Passport—Canada.....	6,900	32	220,800
Confidential documents.....	100	152	*3,800
FRENCH			
Rapport des délégués canadiens à la septième assemblée de la Société des Nations, 6-25 septembre, 1926.....	106	16	1,696
<i>Finance—</i>			
ENGLISH			
List of Lost, Stolen and Destroyed Dominion of Canada Bonds, including Bonds issued at New York, also Canadian National Railway Bonds, July 2, 1926.....	5,006	48	240,288
List of Lost, Stolen and Destroyed Dominion of Canada Bonds, including Bonds issued at New York, also Interim Scrip Cer- tificates and Canadian National Railway Bonds, January 3, 1927.....	5,006	32	160,192
Budget Speech, April 15, 1926.....	10,006	32	320,192
Budget Speech, February 17, 1927.....	6,006	16	96,096
Estimates of Canada, 1926-27.....	700	112	78,400
Estimates of Canada, 1927-28.....	700	106	74,200
Estimates of Canada, 1926-27 (reprint).....	700	106	74,200
Estimates of Canada, Supplementary, 1926-27.....	1,406	32	*22,496
Estimates of Canada, Supplementary, 1926-27 (reprint).....	700	16	11,200
Estimates of Canada, 1926-27, with Details of Interim Supply and Governor General's Warrants.....	700	66	46,200
FRENCH			
Exposé du budget, 15 avril, 1926.....	5,006	32	160,192
Exposé du budget, 17 février 1927.....	4,006	16	64,096
Carried forward.....	3,214,715	14,883	110,463,085

Table No. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	3,214,715	14,883	110,463,085
<i>Health—</i>			
ENGLISH			
Proceedings of the Canadian Association of Child Protection Officers at the Fifth Annual Meeting, held in Ottawa, Ont., September 25-26, 1925.....	306	40	12,240
Maple Products (Publication No. 35).....	10,006	8	80,048
A List of the Hospitals of Canada, with Map, 1925.....	10,006	16	160,096
The Potency of Tinctures of Digitalis and Strophanthus purchased at various points on the Canadian Market.....	4,500	8	36,000
Information for Men—Syphilis and Gonorrhoea (Publication No. 24)	15,006	16	*120,048
Simple Goitre—A Summary of Facts for the Physician (Publica- tion No. 29).....	1,506	8	12,048
Sanitation—Sewage Treatment for Isolated Houses and Small Institutions where Municipal Sewage System is not available (Publication No. 1).....	2,506	32	80,192
Pasteurization of Milk for Small Communities (Publication No. 36)	5,090	84	427,560
Regulations concerning Water for Drinking and Culinary Purposes on Vessels navigating on the Great Lakes and Inland Waters.	1,000	8	8,000
The Little Blue Books (Home Series)—			
Beginning a Home in Canada—Publication No. 7.....	5,000	20	100,000
How to Build the Canadian House—Publication No. 8.....	5,000	16	80,000
How to Make our Canadian Home—Publication No. 9.....	5,000	48	240,000
How to Make Outpost Homes in Canada—Publication No. 10.	5,006	20	100,120
How to Avoid Accidents and Give First Aid—Publication No. 11.....	5,006	48	240,288
The Little Blue Books (Household Series)—			
Canadians Need Milk—Publication No. 12.....	10,000	24	*120,000
How to Manage Housework in Canada—Publication No. 14...	8,506	96	*408,288
How to Take Care of Household Waste—Publication No. 15...	5,000	8	40,000
The Little Blue Books (Mother's Series)—			
The Canadian Mother's Book—Publication No. 2.....	50,055	272	*6,807,480
How to Take Care of the Baby—Publication No. 3.....	5,000	24	120,000
How to Take Care of the Mother—Publication No. 4.....	4,500	24	108,000
How to Take Care of the Children—Publication No. 5.....	4,500	40	180,000
How to Take Care of the Father and the Family—Publication No. 6.....	9,000	64	*288,000
Abstracts of Current Public Health Literature—			
Abstract No. 35.....	4,806	28	134,568
Abstract No. 36.....	4,806	24	115,344
Abstract No. 37.....	4,806	32	153,792
Abstract No. 38.....	4,506	32	144,192
Abstract No. 39.....	4,506	32	144,192
Abstract No. 40.....	4,606	32	147,392
Abstract (January, 1927).....	4,606	32	147,392
Abstract (February, 1927).....	4,606	24	110,544
Abstract (March, 1927).....	4,606	24	110,544
FRENCH			
Produits dérivés de l'érable (publication n° 35).....	5,006	8	40,048
Ce que chacun devrait savoir concernant la tuberculose (publica- tion n° 31).....	50,006	20	1,000,120
Règlements concernant l'eau destinée à des fins potables et culi- naires à bord des vaisseaux naviguant sur les grands lacs et dans les eaux intérieures.....	500	8	4,000
Les petits livres bleus (collection du foyer)—			
Les foyers-vedettes au Canada—Publication n° 10.....	3,500	24	84,000
Accidents et premiers secours—Publication n° 11.....	5,000	32	160,000
Les petits livres bleus (collection domestique)—			
Canadiens, buvez du lait—Publication n° 12.....	5,000	16	80,000
La cuisine canadienne—Publication n° 13.....	4,500	72	324,000
Comment tenir maison au Canada—Publication n° 14.....	5,000	68	340,000
Carried forward.....	3,506,580	16,315	123,471,561

TABLE NO. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	3,506,580	16,315	123,471,561
<i>Health—Concluded</i>			
<i>FRENCH—Concluded</i>			
Les petits livres bleus (collection maternelle)—			
Le livre des mères canadiennes—Publication n° 2.....	20,080	180	3,614,400
Comment prendre soin du bébé—Publication n° 3.....	5,000	32	160,000
Comment prendre soin de maman—Publication n° 4.....	5,000	32	160,000
Comment élever les enfants—Publication n° 5.....	5,000	56	280,000
Comment prendre soin de papa et de la maman—Publication n° 6.....	5,000	40	200,000
<i>House of Commons—</i>			
<i>ENGLISH</i>			
Memorandum of Agreement respecting Transfer of Public Lands in the Province of Alberta, January 9, 1926.....	200	16	3,200
Press Gallery Chansons, April 10, 1926.....	600	16	9,600
Annual Report of the Board of Grain Commissioners for Canada, August 31, 1925.....	200	68	13,600
Ways and Means Resolutions—Customs Tariff.....	600	12	7,200
The Powers and Privileges of the Houses of Parliament as Respects their Officers, Clerks and Servants.....	500	8	4,000
Estimates of Canada, 1926-27.....	1,081	112	121,072
An Act to amend The Soldier Settlement Act, 1919 (reprint).....	150	8	1,200
An Act to amend The Income War Tax Act, 1917.....	100	16	1,600
The Canadian Farm Loan Act, 1926 (Reprint).....	100	148	14,800
Estimates of Canada, Supplementary, 1926-27.....	1,081	16	17,296
House of Commons Debates, June 22, 1926.....	300	64	19,200
Index to the House of Commons Debates (Unrevised Edition), Session of 1926.....	3,774	168	634,032
The Northcliffe Collection.....	100	474	47,400
Index to the Sixty-Third Volume of the Journals of the House of Commons, 1926.....	23	66	1,518
Report of the Superintendent of Insurance of the Dominion of Can- ada, 1925 (Vol. I).....	175	1,274	222,950
Report of the Superintendent of Insurance of the Dominion of Can- ada, 1925 (Vol. II).....	175	1,162	203,350
List of Reports and Returns to be made to the House of Commons by Public Officers and Private Corporations, Session of 1926-27	400	8	3,200
Railway Transportation—Members of the House of Commons, Canada, 1927.....	300	40	12,000
Estimates of Canada, 1926-27, with Details of Interim Supply and Governor General's Warrants.....	756	66	49,896
Estimates of Canada, 1926-27 (reprint).....	856	212	*90,736
Estimates of Canada, Supplementary, 1926-27.....	750	16	12,000
An Act to amend certain provisions of The Criminal Code respecting the possession of Weapons.....	1,210	24	29,040
Revision of the Rules of the House of Commons.....	400	32	12,800
Estimates of Canada, 1927-28.....	1,071	106	113,526
Report of the Canadian Delegates to the Seventh Assembly of the League of Nations, September 6 to 25, 1926.....	500	16	8,000
Memorandum containing data in regard to All Canadian and British Fuel Supply.....	500	24	12,000
Report of the Special Committee appointed to Revise the Rules of the House of Commons.....	400	52	20,800
<i>BILINGUAL</i>			
List of Members of the House of Commons—Liste des membres de la Chambre des Communes, 1926.....	250	64	16,000
List of Shipping, 1925—Liste des navires, 1925.....	139	250	34,750
Abstract of Statements of Insurance Companies in Canada, 1925— Relevé des états des compagnies d'assurance au Canada, 1925	50	362	18,100
Carried forward.....	3,563,401	21,555	129,640,827

TABLE No. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	3,563,401	21,555	129,640,827
<i>House of Commons—Concluded</i>			
BILINGUAL— <i>Concluded</i>			
List of Members of the House of Commons with their Constituencies and Post Office Addresses—Liste des membres de la Chambre des Communes avec les districts électoraux et adresses postales (Advance Copy).....	500	64	32,000
List of Members of the House of Commons with their Constituencies and Post Office Addresses—Liste des membres de la Chambre des Communes avec les districts électoraux et adresses postales.....	800	128	*51,000
Statistics of Steam Railways of Canada, 1925—Statistique des chemins de fer du Canada, 1925.....	227	184	41,768
Annual Report of Criminal Statistics, September 30, 1925—Rapport annuel sur la statistique de la criminalité, 30 septembre 1925..	108	390	42,120
FRENCH			
Procès-verbal du traité concernant le transport de terres publiques dans la province d'Alberta, 9 janvier 1926.....	75	16	1,200
Résolutions des voies et moyens—Tarif douanier.....	200	12	2,400
Budget des dépenses, 1926-27.....	118	108	12,744
Budget du Canada, supplémentaire, 1926-27.....	306	32	*4,896
Index du soixante et troisième volume des journaux de la Chambre des Communes, 1926.....	10	56	560
Budget des dépenses, 1926-27, y compris les détails des crédits intérimaires et des mandats émis par le gouverneur général... Loi modifiant certaines dispositions du Code criminel relatives à la possession d'armes.....	212	82	*8,692
Revision du règlement de la Chambre des Communes.....	303	24	7,272
Budget du Canada, 1927-28.....	100	32	3,200
Rapport des délégués canadiens à la septième assemblée de la Société des Nations, 6-25 septembre 1926.....	162	112	18,144
	225	16	3,600
<i>Immigration and Colonization—</i>			
ENGLISH			
Housework in Canada—Duties, Wages, Conditions and Opportunities for Household Workers in the Dominion.....	52,212	48	*1,253,088
Juvenile Immigration, 1925-26.....	3,006	16	48,096
The Immigration Act and Regulations, November, 1926.....	5,006	48	240,288
A Manuel of Citizenship—Information for the New Canadian.....	50,370	40	2,014,800
Chinese Immigration Act, 1923, and Regulations.....	1,006	32	32,192
What American Editors Say about Canada.....	101,600	24	2,438,400
A List of the Hospitals of Canada with Map, 1925.....	2,006	16	32,096
NORWEGIAN			
Canada—Det Nye Hjemland.....	30,078	32	962,496
<i>Indian Affairs—</i>			
ENGLISH			
The Indian Act, 1906.....	756	72	54,432
General Instructions to Indian Agents in Canada.....	500	20	10,000
<i>Insurance—</i>			
ENGLISH			
Dominion Fire Preventive Association, Ottawa—Report of Technical Committee on the Combustibility of Roofing Materials, March 31, 1926.....	311	40	12,440
List of Insurance Companies Licensed to do Business in Canada under The Insurance Act, 1917, and Amendments (Extract from the <i>Canada Gazette</i> , April 3, 1926).....	1,412	40	*28,240
Carried forward.....	3,815,010	23,239	136,996,991

TABLE No. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—Continued

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	3,815,010	28,239	136,996,991
<i>Insurance—Concluded</i>			
ENGLISH—Concluded			
Association of Canadian Fire Marshals—Dominion Fire Prevention Association—Conference Programme, Ottawa, April 28-29-30, 1926.....	350	8	2,800
Abstract of Statements of Insurance Companies in Canada, 1925.....	7,500	362	2,715,000
Abstract of Statements of Loan and Trust Companies in Canada, 1925.....	506	20	10,120
List of Insurance Companies Licensed to do Business in Canada under The Insurance Act, 1917, and Amendments (Extract from the <i>Canada Gazette</i> , October 2, 1926).....	650	20	13,000
Report of the Superintendent of Insurance of the Dominion of Canada, 1925 (Vol. I).....	3,806	1,274	4,848,844
Report of the Superintendent of Insurance of the Dominion of Canada, 1925 (Vol. II).....	4,800	1,162	5,577,600
Annual Statement required from Canadian Companies Licensed to Transact Business of Insurance other than Life Insurance in the Dominion of Canada, in Compliance with the Insurance Act, 1917.....	1,210	48	58,080
Annual Statements required from British and Foreign Companies Licensed to Transact Business of Insurance other than Life Insurance, in the Dominion of Canada, in Compliance with the Insurance Act, 1917.....	450	48	21,600
Schedule of Classification of Fire Insurance Risks, 1925.....	2,006	12	24,072
List of Insurance Companies Licensed to do Business in Canada under The Insurance Act, 1917, and Amendments.....	706	20	14,120
List of Securities held by Insurance, Loan and Trust Companies in Canada, December 31, 1926.....	806	300	241,800
List of Directors and Shareholders of Canadian Insurance Companies.....	506	208	105,248
Report of the Superintendent of Insurance of the Dominion of Canada, 1925—Loan and Trust Companies.....	350	172	60,200
The Insurance Act, 1917 (Office Consolidation).....	500	146	73,000
<i>Interior—</i>			
ENGLISH			
Report of the Commissioners appointed to Delimit the Boundary between the Provinces of Manitoba and Ontario from Winnipeg River Northerly, 1921 and 1922.....	1,006	110	110,660
A Summary of Regulations and Departmental Rulings relating to Dominion Lands for the Guidance of Agents, Sub-Agents and other Officials (No. 18), Edition of February 1, 1926.....	1,006	92	92,552
Rules, Regulations and Forms.....	1,006	40	40,240
The Enchanted Study.....	100,500	8	804,000
Forest Facts, Canada.....	25,006	32	*400,096
School Programme.....	25,006	16	400,096
The Call of Untrodden Ways.....	10,056	24	241,344
Bench Marks established along Meridians; Base Line and Township Outlines in Saskatchewan (Publication No. 15).....	706	64	45,184
Water Power Resources in Canada, January 1, 1926.....	500	16	8,000
Fishing in Canada.....	40,231	20	804,620
Coal Mining Regulations, 1926.....	3,006	16	48,096
Annual Report of the Canadian Historical Association, 1925.....	1,006	96	96,576
Forest Service—The Kiln Drying of British Columbia Softwoods (Circular No. 18).....	1,006	16	16,096
Report of the Director of Forestry, 1924-25.....	2,006	32	64,192
List of Subscribers for Banff Telephone Directory (Local), July 2, 1926.....	300	8	2,400
Report of the Commissioners of Canadian National Parks, 1924-25.....	2,006	36	72,216
Annual Report of the Director of the Geodetic Survey of Canada, 1924-25.....	1,206	42	50,652
Talking Trees.....	5,006	16	80,096
Water Power Resources, Canada, January 1, 1926.....	506	16	8,096
Birds a National Asset.....	50,140	20	1,002,800
Carried forward.....	4,110,367	27,759	155,150,487

TABLE No. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	4, 110, 367	27, 759	155, 150, 487
<i>Interior—Continued</i>			
<i>ENGLISH—Concluded</i>			
New Brunswick, Canada.....	6, 000	12	72, 000
Regulations for the Disposal of the Petroleum and Natural Gas Rights, the Property of the Crown in Manitoba, Saskatchewan, Alberta, the Yukon Territory, etc.....	3, 006	16	48, 096
Motoring in Canada.....	63, 956	16	1, 023, 296
The Migratory Birds Convention Act and Federal Regulations for the Protection of Migratory Birds—Edition of September 1, 1926.....	17, 506	36	630, 216
Pocket Guide to Banff and District.....	25, 206	16	403, 296
Publications of the Natural Resources Intelligence Service.....	10, 106	32	323, 392
Canoeing in Canada.....	15, 000	12	180, 000
How to Read Topographic Maps (Bulletin No. 59).....	5, 006	24	120, 144
The March of the Compass in Canada and Daily Variation Tables (Bulletin No. 58).....	506	20	10, 120
Through the Heart of the Rockies and Selkirks, Canada's National Parks.....	10, 094	112	1, 130, 528
Great Slave Lake Area, Northwest Territories.....	2, 506	56	140, 336
Yukon Quartz Mining Act (Consolidated for Office purposes).....	2, 500	36	90, 000
The Dominion Forest Reserves and Parks Act, etc.—Edition of September 1, 1926.....	506	110	55, 600
Sitka Spruce (Tree Pamphlet No. 12).....	10, 000	8	80, 000
Western Cedar (Tree Pamphlet No. 11).....	10, 000	8	80, 000
The Yukon Territory, 1926.....	5, 006	100	500, 609
Arctic and Western Hudson Bay Drainage (and Mississippi Drain- age in Canada), in Alberta, Saskatchewan, Manitoba and Western Ontario, Climatic Year 1923-24 (Water Resources Paper No. 46).....	1, 806	224	404, 544
St. Lawrence and Southern Hudson Bay Drainage, Ontario, Cli- matic Years 1923-24, 1924-25 (Water Resources Paper No. 49).....	1, 812	128	231, 936
Regulations for the Disposal of Quartz Mining Claims on Domin- ion Lands in Manitoba, Saskatchewan, Alberta and the North- West Territories.....	2, 006	36	72, 216
Regulations for the Disposal of Petroleum and Natural Gas Rights Dominion Water Power and Reclamation Service Annual Report, 1924-25.....	5, 000	20	100, 000
List of Subscribers for Banff Directory (Local), January 2, 1927.....	2, 412	88	212, 256
Ordinances of the North West Territories—Passed by the North West Territories Council, 1926.....	300	8	2, 400
An Ordinance respecting the Registration of Births, Marriages and Deaths—Passed by the North West Territories Council, 1926.....	200	32	6, 400
Winter in Canada.....	806	20	16, 120
Maps, Plans and Publications of the Topographical Survey of Canada (Third Edition).....	26, 181	16	418, 896
Information for Homesteaders and Intending Settlers on Dominion Lands in the Railway Belt of British Columbia—Edition of October 5, 1926.....	2, 006	20	40, 120
Canada as a National Property.....	3, 006	48	144, 288
The Banff-Windermere Highway.....	10, 150	80	812, 060
Water Powers of Manitoba, 1926.....	29, 876	36	1, 075, 536
Prince Edward Island—Its Resources and Opportunities.....	4, 006	24	96, 144
Dominion Lands Act with Amendments.....	10, 130	64	648, 320
Camping in Canada.....	1, 006	90	90, 540
Canada's Arctic Islands—Canadian Expeditions, 1922-23-24-25-26.....	12, 006	12	144, 072
Producing Fider-Down.....	2, 506	60	150, 360
Guide to Fort Anne, Annapolis Royal, N.S.....	2, 500	12	30, 000
Tree-Planting on the Prairies of Manitoba, Saskatchewan and Al- berta (Forest Service—Bulletin No. 1).....	10, 000	16	160, 000
Geographic Board of Canada—Decisions (18th report—Supplement 12).....	5, 081	64	325, 184
Natural Resources, Canada.....	762	20	*9, 144
Publications of the Dominion Astrophysical Observatory.....	309, 288	44	*1, 247, 152
Publications of the Dominion Observatory.....	4, 218	124	*74, 760
Publications of the Dominion Observatory.....	700	24	16, 800
Carried forward.....	4, 745, 035	29, 683	166, 567, 299

TABLE NO. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	4,745,035	29,683	166,567,299
<i>Indiviso</i> .—Concluded			
BILINGUAL			
St. Lawrence and Southern Hudson Bay Drainage, 1923-24 and 1924-25 (Water Resources Paper No. 48)—Bassins du Saint-Laurent et de la Baie d'Hudson Sud, 1923-24 et 1924-25 (ressources hydrauliques, bulletin n° 48).....	1,821	168	305,928
FRENCH			
Service administratif des terres fédérales—Renseignements pour le public—Edition du 15 janvier 1926.....	3,006	60	180,360
Ressources hydrauliques du Canada, 1er janvier 1926.....	516	16	8,256
L'étude enchantée.....	20,000	8	160,000
Au Canada cette année !.....	5,006	8	40,048
Programme scolaire.....	10,606	16	169,696
Loi de la convention concernant les oiseaux migrateurs et règlements fédéraux pour la protection des oiseaux migrateurs—Edition du 1er septembre 1926.....	2,506	36	90,216
Maisons d'oiseaux et leurs occupants.....	20,006	16	320,096
Ressources naturelles, Canada.....	79,162	44	*316,648
DANISH			
New Brunswick, Canada.....	2,000	12	24,000
SWEDISH			
New Brunswick, Canada.....	3,000	12	36,000
<i>Justice</i> .—			
ENGLISH			
Criminal Code, Part XVI—Mr. Cameron's Draft and Explanatory Note.....	450	12	5,400
Forts and Trading Posts in Labrador Peninsula and Adjoining Territory.....	200	72	14,400
Factum.....	1,075	362	*65,800
<i>Labour</i> .—			
ENGLISH			
Problem in Family Desertion.....	1,000	20	20,000
Progress 1920-25 and Recommendations 1925-30 in Child Welfare Legislation.....	1,000	20	20,000
Child-Placing.....	1,000	24	24,000
Fifth Annual Canadian Conference on Child Welfare—Proceedings and Papers, Ottawa, 1925.....	1,006	290	291,740
An Act to authorize the Issue of Government Annuities to Old Age.....	206	8	1,648
The Child in Industry—Progress 1920-25 and Recommendations 1925-30.....	500	16	8,000
Labour Organization in Canada—Fifteenth Annual Report, 1925... ..	5,031	272	1,368,432
Fair Wages Policy of the Government of Canada.....	506	8	4,048
League of Nations International Labour Organization—Eighth and Ninth Sessions of the International Labour Conference.....	200	20	4,000
Fifth Report on Organization in Industry, Commerce and the Professions in Canada.....	2,806	152	426,512
Labour Legislation in Canada, 1925.....	1,206	88	106,128
Investigation into the Proprietary Articles Trade Association—Interim Report of Registrar.....	6,506	40	260,240
Investigation into Alleged Combine in the Distribution of Fruits and Vegetables Produced in Ontario, 1925-1926—Report of Commissioner, July 31, 1926.....	2,005	68	136,340
Carried forward.....	4,917,361	31,551	170,975,235

TABLE NO. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	4,917,361	31,551	170,975,235
<i>Labour—Concluded</i>			
ENGLISH— <i>Concluded</i>			
Industrial Disputes Investigation Act, 1907—Report of Board in dispute between the Canadian Pacific Railway and Canadian National Railways and their conductors and trainmen, etc....	1,000	48	*16,000
Index to <i>Labour Gazette</i> , Vol. XXVI, 1926.....	10,500	26	273,000
The Industrial Disputes Investigation Act, 1907.....	250	24	6,000
Wages and Hours of Labour in Canada, 1920 to 1926—Supplement to the <i>Labour Gazette</i> , January, 1927.....	18,080	128	*1,157,120
Prices in Canada and other Countries, 1926—Supplement to the <i>Labour Gazette</i> , January, 1927.....	18,075	64	*578,400
Proceedings of the Fourteenth Annual Meeting of the International Association of Public Employment Services.....	3,006	88	264,528
Seventh Report of the Technical Education Branch of the Department of Labour, Canada, on the Operations of the Technical Education Act assented to July 7, 1919, 1925-26.....	4,500	52	234,000
Eighteenth Report of the Dominion Government Annuities Branch of the Department of Labour, Canada, 1925-26.....	200	8	1,600
Eighth Report of the Employment Service Branch of the Department of Labour, Canada, on the Operations under the Employment Offices Co-ordination Act, 1918, 1925-26.....	200	12	2,400
Third Report of the Registrar of the Combines Investigation Act of Proceedings under The Combines Investigation Act, 1923, 1925-26.....	100	12	1,200
Strikes and Lockouts in Canada and other Countries, 1926 (reprinted from the <i>Labour Gazette</i> , February, 1927).....	200	20	4,000
Vocational Education.....	24,230	212	*1,036,863
The <i>Labour Gazette</i> , Nos. 4 to 12, Vol. XXVI, and Nos. 1 to 3, Vol. XXVII.....	124,852	1,328	*13,835,334
FRENCH			
Systèmes de pensions de vieillesse en vigueur dans différents pays—Supplément à la <i>Gazette du Travail</i> , mars 1926.....	1,456	16	23,296
Législation ouvrière au Canada, 1925.....	256	64	16,384
L'organisation ouvrière au Canada—Quinzième rapport annuel, 1925	806	274	220,844
Cinquième rapport sur l'organisation dans l'industrie, le commerce et les professions au Canada.....	256	152	38,912
Salaires et heures de travail au Canada, de 1920 à 1926—Supplément à la <i>Gazette du Travail</i> , janvier 1927.....	5,506	128	*352,384
Prix au Canada et dans d'autres pays, 1926—Supplément à la <i>Gazette du Travail</i> , janvier 1927.....	5,406	72	*194,616
Septième rapport de la division de l'enseignement technique (ministère du Travail du Canada) sur les activités sous le régime de la loi sur l'enseignement technique, sanctionnée le 7 juillet 1925-26.....	200	16	3,200
L'enseignement professionnel.....	824	188	*38,728
La <i>Gazette du Travail</i> , Nos. 3 to 12, Vol. XXVI, and Nos. 1 and 2, Vol. XXVII.....	19,128	1,462	*2,344,464
<i>Library of Parliament—</i>			
BILINGUAL			
Annual Supplement to the Catalogue of the Library of Parliament, 1925—Supplément au catalogue de la bibliothèque du parlement, 1925.....	550	192	105,600
Pamphlets—Brochures.....	300	80	24,000
Extract from Annual Supplement to the Catalogue of the Library of Parliament, 1926—Pamphlets—Brochures.....	250	56	14,000
Carried forward.....	5,157,492	36,273	191,762,108

TABLE No. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	5,157,492	36,273	191,762,108
<i>Marine and Fisheries—</i>			
ENGLISH			
St. Lawrence River Pilot (Canadian Edition) below Quebec, comprising Sailing Directions from Cap des Rosiers (South Shore) and Seven Islands (North Shore) to Quebec—4th Edition....	406	312	126,672
Catalogue of Official Canadian Government Publications of use to Mariners—Corrected to April 1, 1926.....	1,506	40	60,240
List of Lights and Fog Signals on the Atlantic Coast, including the Gulf of St. Lawrence to Head of Ocean Navigation of the Dominion of Canada—Corrected to April 1, 1926.....	1,806	330	595,980
List of Lights and Fog-Signals on the Inland Waters (West of Montreal and East of British Columbia) of the Dominion of Canada—Corrected to April 1, 1926.....	1,006	154	154,924
Tide Tables and Information connected with the Ship Channel from Father Point to Montreal, 1926.....	756	100	75,600
Tide Tables for the Pacific Coast of Canada, 1927.....	27,150	72	1,954,800
Abridged Edition of Tide Tables for Vancouver and Sand Heads, B.C., and Slack Water for First Narrows and Active Pass with Tidal Differences for the Strait of Georgia, 1927.....	10,006	48	480,288
Tide Tables for the Eastern Coasts of Canada, 1927.....	12,006	80	960,480
International Rules of the Road in Force in all Navigable Waters within Canada, etc.....	1,006	24	24,144
Abridged Edition of Tide Tables for St. John, N.B., with Tidal Differences for the Bay of Fundy, and Time of High Water at Windsor, N.S., 1927.....	16,606	64	*531,392
Radio Inductive Interference (Bulletin No. 1).....	1,006	24	24,144
Regulations for Loading Grain Cargoes.....	500	16	8,000
Abridged Edition of Tide Tables for Quebec and Father Point, with Tidal Differences for the St. Lawrence, 1927.....	5,006	32	160,192
Rules of the Road for the Great Lakes, etc.....	506	20	10,120
By-Laws of the Pilotage District of St. John, N.B., 1920.....	50	20	1,000
An Aid to the Mathematics of Navigation.....	1,006	178	179,068
Report of the Canadian Arctic Expedition, 1913-18 (Vol. VII: Crustacea, Part I).....	5,006	24	120,144
Canadian Rules and Regulations relating to the Examination of Masters and Mates in the Mercantile Marine for Sea-going Certificates of Competency.....	306	72	22,032
Memorandum submitted on behalf of the Department of Marine and Fisheries respecting certain Subjects on the Agenda for the Imperial Conference, 1926.....	200	12	2,400
Index to Notice to Mariners, 1925 (Nos. 1 to 84, inclusive).....	150	16	2,400
Index to Notice to Mariners, 1924 (Nos. 1 to 86, inclusive).....	150	16	2,400
Annual Report on Fish Culture, 1925.....	606	32	19,392
Rules for Life-Saving Appliances for Steamships.....	5,006	64	320,384
Results of Observations at the Canadian Magnetical Observatories, Agincourt and Meanook, 1920.....	256	52	13,312
Annual Report of the Radio Branch, 1925-26.....	506	20	10,120
Regulations relating to the Inspection of Hulls and Equipment of Steamboats.....	506	16	8,096
Special Fishery Regulations for the Province of Nova Scotia (Office Consolidation).....	1,006	52	52,312
Special Fishery Regulations for the Province of British Columbia (Office Consolidation).....	506	40	20,240
Tide Tables for the Eastern Coasts of Canada, 1927, including the River and Gulf of St. Lawrence, the Atlantic Coast, etc.....	800	80	64,000
Abridged Edition of Tide Tables for Quebec and Father Point, with Tidal Differences for the St. Lawrence, 1928.....	5,006	32	160,192
Results of Observations at the Canadian Magnetical Observatories, Agincourt and Meanook, 1922.....	250	48	12,000
Sailing Directons—Canadian Shores of Lake Huron and Georgian Bay, 1926.....	506	456	230,736
List of Lights and Fog-Signals on the Inland Waters (West of Montreal and East of British Columbia) of the Dominion of Canada—Corrected to April 1, 1927.....	1,006	154	154,924
Carried forward.....	5,259,592	38,973	198,324,236

TABLE No. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	5,259,592	38,973	198,324,236
<i>Marine and Fisheries—Concluded</i>			
ENGLISH—Concluded			
List of Lights and Fog-Signals of the Dominion of Canada on the Pacific Coast and the Rivers and Lakes of British Columbia—Corrected to April 1, 1927.....	1,006	84	84,504
List of Lights and Fog-Signals on the Atlantic Coast, including the Gulf of St. Lawrence to Head of Ocean Navigation of the Dominion of Canada, 1927—Corrected to April 1, 1927.....	1,806	330	595,980
Tide Tables for the Eastern Coasts of Canada, 1928, etc.....	13,006	80	1,040,480
Quarterly Bulletin of Sea Fishery Statistics.....	2,968	64	*47,485
Monthly Record of Meteorological Observations.....	11,860	882	*1,046,492
BILINGUAL			
List of Shipping, 1925—Liste de navires, 1925.....	800	250	200,000
Supplement to List of Vessels, 1925—Supplement à la liste des navires, 1925.....	2,268	80	*20,192
Results of Observations at the Canadian Magnetical Observatories, Agincourt and Meanook, 1920—Résultats des observations aux observatoires magnétiques canadiens d'Agincourt et de Meanook, 1920.....	256	72	18,432
<i>Mines—</i>			
ENGLISH			
Gold Mines in Canada (List No. 2-1).....	1,000	8	8,000
Investigations of Mineral Resources and the Mining Industry, 1924.....	4,022	120	482,640
Milling Plants in Canada.....	1,000	8	8,000
Annual Report of the Explosives Division of the Department of Mines, 1925.....	2,006	20	40,120
Final Report of the Peat Committee appointed jointly by the Governments of the Dominion of Canada and the Province of Ontario, 1925.....	5,650	368	2,079,200
List of Mushrooms and other Fleshy Fungi of the Ottawa District (Museum Bulletin No. 43).....	1,706	26	44,356
Michipicoten Iron Ranges (Memoir 147).....	2,506	182	456,092
Geology and Economic Minerals of Canada (Economic Geology Series No. 1).....	5,006	260	1,301,560
Mount Albert Map-area, Quebec (Memoir 144).....	2,000	70	140,000
Summary Report, 1924 (Part C).....	3,506	272	953,632
Gunflint Iron-bearing Formation, Ontario.....	300	86	25,800
Natural Gas and Petroleum Wells.....	1,500	16	24,000
Price List of Publications.....	506	8	4,048
Exhibition of Bird Art.....	1,000	16	16,000
Manufactures of Clay Products in Canada.....	1,500	12	18,000
Contributions to Canadian Paleontology (Bulletin No. 42).....	1,506	194	292,164
Investigations of Mineral Resources and the Mining Industry, 1925.....	4,006	88	352,528
Bituminous Sands of Northern Alberta—Occurrence and Economic Possibilities—Report on Investigations to the end of 1924.....	5,206	274	1,426,444
Geology and Mineral Deposits of Windermere Map-area, British Columbia.....	2,310	76	175,560
Investigations in Ceramics and Road Materials, 1925.....	3,514	36	126,504
List of Quaternary and Tertiary Diatomaceæ from Deposits of Southern Canada (Museum Bulletin No. 45).....	2,006	40	80,240
Sodium Sulphite of Western Canada.....	5,006	160	800,960
Catalogue of Mines Branch Publications (Fourteenth Edition).....	2,506	48	120,288
Summary Report, 1925 (Part A).....	3,022	272	821,984
Summary Report, 1925 (Part B).....	3,047	52	158,444
Talc Deposits of Canada (Economic Geology Series—No. 2).....	2,506	158	395,948
Publications of the Geological Survey and National Museum of Canada, Ottawa.....	1,006	14	14,084
Contributions to Canadian Paleontology (Bulletin No. 44).....	1,506	104	156,624
Investigations in Ore Dressing and Metallurgy, 1925.....	4,025	136	547,400
List of Coal Mines in Canada and Manufacturing of Oven Coke, 1926 (List No. 4).....	2,006	20	40,120
The Iron Ores of Canada, British Columbia and Yukon—Vol. I (Economic Geology Series).....	5,506	258	1,420,548
Carried forward.....	5,375,454	44,217	213,909,089

TABLE NO. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—Continued

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	5,375,454	44,217	213,909,089
<i>Mines—Continued</i>			
FRENCH			
Rapport sommaire, 1923 (partie CI et CII).....	1,006	138	138,828
L'emmagasinage des explosifs.....	2,006	28	56,168
Rapport annuel de la division des explosifs du ministère des mines 1925.....	1,006	20	20,120
Régions d'Arnprior-Quyon et de Maniwaki, Ontario et Québec....	1,006	184	185,104
Géographie et géologie du district du Lac Melville, Presqu'île du Labrador (mémoire 141).....	806	118	95,108
<i>National Defence—</i>			
ENGLISH			
The Royal Military College of Canada—Standing Orders (amended to January, 1926).....	806	118	95,108
Index to General Orders, 1925.....	2,400	20	48,000
Index to Militia Orders, 1925.....	2,406	16	38,496
Instructions for Practice—Light, Medium and Heavy Artillery, 1926	806	36	29,016
Memorandum for Camps of Instruction, 1926—Part I, Instructions for Training.....	5,006	88	440,528
Memorandum for Camps of Instruction, Canadian Militia, 1926— Part II, Administration.....	2,006	64	128,384
Equipment Ledger.....	3,533	20	70,660
Report on Civil Aviation, 1925.....	2,506	104	260,624
List of Officers, Militia Service and Air Service—Part I—Corrected to April 9, 1926.....	1,006	304	305,824
Dress Regulations for the Royal Canadian Air Force, 1925.....	1,006	48	48,288
Instructions concerning the Distribution of Estates of Deceased Officers and Soldiers of the Permanent Active Militia.....	1,000	22	22,000
The King's Regulations and Orders for the Canadian Militia, 1926.	6,006	514	3,087,084
The Canadian Navy List for December, 1926—Corrected to No- vember 25, 1926.....	156	40	6,240
Air Regulations, 1920, with Amendments to December 31, 1926....	506	48	24,288
The Royal Military College of Canada.....	1,006	52	52,312
Regulations and Instructions for the Clothing of the Non-Permanent Active Militia, 1926.....	2,006	32	64,192
Regulations and Instructions for the Equipment of the Canadian Militia, 1926.....	2,008	208	417,664
Pay and Allowance Regulations for the Permanent and Non- Permanent Active Militia, 1927.....	3,206	266	852,796
Militia Orders, 1926-27.....	232,850	510	*1,224,200
Militia General Orders, 1926-27.....	28,800	240	*566,400
FRENCH			
Ordres de la milice, 1926-27.....	9,500	476	*47,600
Ordres généraux de la milice, 1926-27.....	1,000	218	*21,800
<i>National Gallery</i>			
ENGLISH			
Annual Report of the Board of Trustees, 1925-26.....	1,506	20	30,120
<i>National Research Council—</i>			
ENGLISH			
The Relation of Bacteria to the Quality of Graded Butter (Report No. 16).....	1,006	24	24,144
The Mosquitoes of the Lower Fraser Valley, British Columbia, and Their Control (Report No. 17).....	1,506	96	144,576
Report of the President and Financial Statement, 1925-26.....	2,006	104	208,624
Nitrogen Industry (Bulletin No. 12).....	1,006	56	56,336
A Further Consideration of the Relation between the Distribution of Teredo Navalis (Linné) and the Temperature and Salinity of its Environment (Report No. 20).....	1,006	32	32,192
Carried forward.....	5,698,845	48,481	223,751,913

TABLE NO. 8—Statement of Pamphlet and Miscellaneous Book-work.
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	5,698,845	48,481	222,751,913
<i>National Research Council—Concluded</i>			
FRENCH			
Recherches au sujet de la tuberculose.....	400	24	9,600
<i>Patent and Copyright Office—</i>			
ENGLISH			
The Copyright Act, 1921—Rules and Forms.....	2,000	32	*32,000
An Act to Amend and consolidate the Law relating to Copyright..	1,000	32	32,000
Circular of the Patent and Copyright Office containing "The Trade Mark and Design Act" and "The Timber Marking Act".....	1,000	36	36,000
The Canadian Patent Office Record, 1926—Annual Index (Volume LIV).....	1,006	196	197,176
The Canadian Patent Office Record.....	52,312	3,848	*3,871,088
FRENCH			
Loi de 1921 concernant le droit d'auteur—Règlements et formules.	250	16	4,000
Loi modifiant et codifiant la législation concernant le droit d'auteur	500	32	16,000
<i>Post Office—</i>			
ENGLISH			
Instructions regarding Grommet Locks.....	20,000	8	160,000
Postal Note Rules and Regulations—For Postmasters at Non- Accounting Offices.....	1,006	20	20,120
Catalogue of Articles.....	3,500	8	28,000
Schedule of Mail Trains and Water Services—West of Port Arthur, June, 1926.....	1,231	136	167,416
Schedule of Mail Trains and Water Services—West of Port Arthur, October, 1926.....	1,225	136	166,600
Toronto Postal District—Number Directory.....	50,300	16	804,800
Manitoba and Saskatchewan Distribution List, 1926.....	2,405	176	423,280
Schedule of Mail Trains and Water Services—East of Port Arthur, June, 1926.....	1,731	274	474,294
Schedule of Mail Trains and Water Services—East of Port Arthur, October, 1926.....	1,656	274	453,744
Postal Information, 1926.....	302,826	24	7,267,824
Catalogue of Forms and Equipment—For Use of District Super- intendents and Postmasters, April, 1926.....	317	132	41,844
Canada Official Postal Guide, 1927.....	13,711	596	8,171,756
Canada Official Postal Guide, 1927—Part I.....	3,506	208	729,248
Canada Official Postal Guide, 1927—Part II.....	50	384	19,200
Ontario Distribution List, 1926.....	3,487	128	446,336
Alberta, British Columbia and Yukon Territory Distribution List, 1926.....	2,000	134	268,000
Insurance of Parcel Post—Revised Instructions to Postmasters....	15,006	8	120,048
Rural Post Offices and Rural Routes in the Province of Ontario (Second Revision).....	2,506	68	170,408
Rural Post Offices and Rural Routes in the Maritime Provinces (Second Revision).....	1,206	48	57,888
Monthly Distribution List, 1926-27.....	49,710	96	*134,328
Rural Mail Delivery Routes with Number of Boxholders on each Route—			
London Postal District.....	2,506	12	30,072
Ottawa Postal District.....	2,506	8	20,048
St. John Postal District.....	1,006	8	8,048
Toronto Postal District.....	2,506	8	20,048
Names of Rural Mail Delivery Boxholders—			
Calgary Postal District (Second Revision).....	206	20	4,120
Charlottetown Postal District (Second Revision).....	206	52	10,712
Edmonton Postal District (Second Revision).....	256	16	4,096
Carried forward.....	6,243,884	55,695	247,472,055

TABLE NO. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward	6,243,884	55,695	247,472,055
<i>Post Office—Continued</i>			
<i>ENGLISH—Concluded</i>			
Names of Rural Mail Delivery Box holders— <i>Con.</i>			
Halifax Postal District (Second Revision)	206	40	8,240
London Postal District (Second Revision)	362	320	115,840
Moose Jaw Postal District (Second Revision)	256	8	2,048
Ottawa Postal District (Second Revision)	356	60	21,360
Saskatoon Postal District (Second Revision)	256	16	4,096
St. John Postal District (Second Revision)	206	56	11,536
Toronto Postal District (Second Revision)	356	200	71,200
Vancouver Postal District (Second Revision)	137	36	4,932
Winnipeg Postal District (Second Revision)	306	24	7,344
Monthly Supplement to Canadian Official Postal Guide, 1926-27 . .	134,925	96	*1,079,100
Monthly Supplement to Canadian Official Postal Guide and Money Order Information, 1926-27	68,100	196	*1,112,800
<i>BILINGUAL</i>			
Table to Enable Postmasters to Calculate the Value of Postal Notes—Table permettant aux maîtres de poste de calculer la valeur des bons de poste	2,006	8	16,048
Rural Post Offices and Rural Routes in Quebec Province (Second Revision)—Bureaux de poste ruraux et routes de distribution de la province de Québec (deuxième édition revue et corrigée) . . .	1,506	56	84,336
Rural Mail Delivery Routes with Number of Boxholders on Each Route, Montreal Postal District—Routes de livraison rurale avec le nombre de propriétaires de boîte sur chaque route	1,506	12	18,072
Names of Rural Mail Delivery Boxholders—Noms des abonnés sur les routes du service rural—			
Montreal Postal District (Second Revision)—District postal de Montréal (deuxième édition revue et corrigée)	306	154	47,124
Quebec Postal District (Second Revision)—District postal de Québec (deuxième édition revue et corrigée)	306	84	25,704
<i>FRENCH</i>			
Guide officiel du service postal canadien, 1926	2,818	660	1,859,880
Guide officiel du service postal canadien, 1926 (première partie) . . .	1,103	380	419,140
Règlements relatifs aux bons de poste	256	20	5,120
Renseignements postaux, 1926	75,700	24	1,816,800
Assurance des colis postaux—Revision des instructions aux maîtres de poste	4,006	8	32,048
Supplément mensuel au guide officiel du service postal canadien, 1926-27	30,350	120	*279,600
Supplément mensuel au guide officiel du service postal canadien et renseignements sur les mandats de poste, 1926-27	17,625	226	*33,000
† <i>Public Printing and Stationery—</i>			
<i>ENGLISH</i>			
Annual Report of the Board of Grain Commissioners for Canada, August 31, 1925	285	68	19,380
The Powers and Privileges of the Houses of Parliament as respects their Officers, Clerks and Servants	25	8	200
Votes and Proceedings of the House of Commons, April 15, 1926 . .	300	32	9,600
An Act respecting the Protection of Navigable Waters	200	16	3,200
Criminal Code and Selected Statutes—Amendments of 1917-1922 . .	2,020	716	1,446,320
Estimates of Canada, 1926-27	519	112	58,128
Estimates of Canada, Supplementary, 1926-27	519	16	8,304
House of Commons Debates, April 15, 1926	1,020	68	69,360
Report of the Special Committee appointed to report on the Navi- gability and Fishery Resources of Hudson Bay and Strait	506	64	32,384
An Act respecting the Grand Orange Lodge of British America . . .	6,200	12	74,400
An Act to amend the Income War Tax Act, 1917	200	16	3,200
An Act respecting Shipping in Canada	316	336	106,176
Carried forward	6,598,948	59,963	256,378,075

TABLE No. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	6,598,948	59,963	256,378,075
†Public Printing and Stationery—Continued			
ENGLISH—Concluded			
An Act respecting Dominion Lands in British Columbia.....	200	8	1,600
Index to the House of Commons Debates (Unrevised Edition), Session of 1926.....	2,500	168	420,000
An Act respecting Weights and Measures.....	200	36	7,200
Alphabetical List of Employees, July 1, 1926.....	75	40	3,000
An Act respecting Insurance.....	700	148	103,600
An Act to levy a Tax on Business Profits.....	200	26	5,200
Report of the Superintendent of Insurance of the Dominion of Can- ada, 1925 (Vol. I).....	50	1,274	63,700
Report of the Superintendent of Insurance of the Dominion of Can- ada, 1925 (Vol. II).....	50	1,162	58,100
The Companies Act and Amending Acts, 1924 (Office Consoli- dation).....	500	88	44,000
Investigation into Alleged Combine in the Distribution of Fruits and Vegetables Produced in Ontario, 1925-26—Report of Com- missioner, July 31, 1926.....	100	64	6,400
The Excise Act, 1906 (Office Consolidation).....	500	116	58,000
An Act to authorize a Subsidy for a Railway through the Crow's Nest Pass.....	500	8	4,000
An Act respecting Loan Companies.....	800	48	38,400
An Act respecting Insurance.....	1,000	148	148,000
Report of the Royal Commission on Maritime Claims.....	6,750	96	*324,000
Imperial Conference, 1926—Summary of Proceedings.....	600	48	28,800
The Immigration Act and Regulations.....	500	48	24,000
Report of the Superintendent of Insurance of the Dominion of Can- ada, 1925—Loan and Trust Companies.....	50	172	8,600
Estimates of Canada, 1927-28.....	300	106	31,800
Report of the Canadian Delegates to the Seventh Assembly of the League of Nations, September 6 to 25, 1926.....	100	16	1,600
An Act to amend The Insurance Act, 1917.....	1,000	8	8,000
An Act to Amend the Winding-up Act.....	1,000	12	12,000
Memorandum containing data in regard to an All Canadian and British Fuel Supply.....	350	24	8,400
An Act respecting the Inspection of Electricity.....	300	12	3,600
An Act respecting the Inspection and Sale of certain Staple Com- modities.....	400	232	92,800
An Act relating to Bills of Exchange, Cheques and Promissory Notes.....	1,000	52	52,000
An Act respecting the Civil Service of Canada.....	200	40	8,000
Price List of Government Publications, January, 1927.....	1,006	36	36,216
Canada Official Postal Guide, 1927.....	2,100	596	1,251,600
An Act to provide Pensions to or in respect of Members of the Canadian Naval, Military and Air Forces.....	500	64	32,000
Dominion Lands Act with Amendments.....	200	90	18,000
Commons Debates of various dates.....	11,244	608	*682,320
Monthly Supplement to Canadian Official Postal Guide, 1926-27....	17,400	118	*174,100
Printing of various Committee sittings.....	34,680	6,966	*1,905,600
Various Acts reprinted for stock.....	41,550	1,070	*451,578
BILINGUAL			
List of Shipping, 1925—Liste des navires, 1925.....	50	250	12,500
Abstract of Statements of Insurance Companies in Canada, 1925— Relevé des états des compagnies d'assurance au Canada, 1925.....	25	362	9,050
List of Members of the House of Commons with their Constitu- encies and Post Office Addresses—Liste des membres de la Chambre des Communes avec les districts électoraux et ad- dresses postales.....	50	64	3,200
Statistics of Steam Railways of Canada, 1925—Statistiques des chemins de fer du Canada, 1925.....	50	184	9,200
List of Senators and of Members of the House of Commons—Liste des sénateurs et des membres de la Chambre des Communes, February, 1927.....	200	82	16,400
Carried forward.....	6,727,928	74,653	262,544,639

TABLE No. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	6,727,928	74,653	262,544,639
†Public Printing and Stationery—Concluded			
BILINGUAL—Concluded			
Annual Report of Criminal Statistics, September 30, 1925—Rap- port annuel sur la statistique de la criminalité, 30 septembre 1925	100	390	39,000
Auditor General's Report—Rapport de l'auditeur général, 1925-26—			
Part A—Agriculture Department.....	35	56	1,960
Part C—Civil Service Commission.....	25	6	150
Part D—Customs and Excise Department.....	100	120	12,000
Part E—External Affairs Department.....	25	8	200
Part H—Immigration and Colonization Department.....	25	42	1,050
Part I—Indian Affairs Department.....	340	166	56,440
Part K—Interior Department.....	40	76	3,040
Part L—Justice Department.....	15	22	330
Part M—Labour Department.....	15	10	150
Part O—Marine and Fisheries Department.....	60	70	4,200
Part P—Mines Department.....	20	16	320
Part Q—National Defence Department.....	50	68	3,400
Part S—Post Office Department.....	75	180	13,500
Part T—Public Printing and Stationery Department.....	25	14	350
Part U—Public Works Department.....	60	134	8,040
Part W—Railways and Canals Department.....	35	78	2,730
Part X—Royal Canadian Mounted Police.....	10	24	240
Part GG—Health Department.....	30	14	420
Part YY—Soldiers' Civil Re-Establishment Department.....	25	44	1,100
Part ZZ—Trade and Commerce Department.....	20	36	720
FRENCH			
Guide officiel du service postal canadien, 1926.....	150	280	42,000
Budget des dépenses, 1926-27.....	98	108	10,584
Loi concernant les juges des cours tant fédérales que provinciales..	100	8	800
Budget du Canada, supplémentaire, 1926-27.....	10	16	160
Liste de prix des publications du gouvernement, juin, 1926.....	506	32	16,192
Loi modifiant la loi de l'impôt de guerre sur le revenu, 1917.....	500	8	4,000
Renseignements concernant les examens du service civil—Commis et services des Postes et des Douanes.....	300	20	6,000
Rapport de la commission royale sur les réclamations des Provinces Maritimes.....	200	48	9,600
Budget du Canada, 1927-28.....	25	112	2,800
Conférence impériale, 1926—Sommaire des délibérations.....	100	52	5,200
Supplément mensuel au guide officiel du service postal, 1926-27.....	1,200	120	*12,000
Public Works—			
ENGLISH			
Dominion Government Telegraph Service—Local Tariff Book, Vancouver Inland Division, 1926.....	300	12	3,600
Government Telegraph Service—Local Tariff Book, Saskatchewan —Alberta Division, 1926.....	250	8	2,000
Government Telegraph Service—Local Tariff Book, Quebec Div- ision, 1926.....	250	12	3,000
Dominion Government Telegraph and Telephone Service—List of Telephone Subscribers on Exchanges at Brisco, Golden, Invermere and Toll Line Stations, Golden to Fort Steele, November 1, 1925.....	347	16	5,552
Rates, Rules and Regulations for the Management and Working of the "Songhees" and "Esquimalt" Graving Docks at Esqui- malt, B.C.....	506	20	10,120
Dominion Government Telegraph and Telephone Service—List of Telephone Subscribers on Exchange at Merritt, B.C., January 1, 1927.....	300	8	2,400
Dominion Government Telephone Directory, Ottawa, Ont., February, 1927.....	4,006	64	256,384
Tariff Book for Telegraph and Telephone Lines—Northern Brit- ish Columbia and Yukon Division, 1927.....	900	58	52,200
Carried forward.....	6,739,106	77,229	263,138,571

TABLE No. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—Continued

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward	6,739,106	77,229	263,138,571
<i>Railways and Canals—</i>			
ENGLISH			
The Highway, the Motor Vehicle and the Tourist in Canada (Circular No. 7)	5,006	24	120,144
Annual Report of the Commissioner of Highways, 1925-26	2,006	32	64,192
Report of Joint Board of Engineers on St. Lawrence Waterway Project, November 16, 1926	366	112	*20,496
Eleventh Report of the Interdepartment Committee on the St. Lawrence Waterway	15,189	324	*175,148
FRENCH			
La grande route, le véhicule automobile et le touriste au Canada (circulaire No. 7)	506	24	12,144
<i>Railway Commission—</i>			
ENGLISH			
Judgments, Orders, etc.	15,189	324	*175,148
FRENCH			
Commission des chemins de fer du Canada—Règles de pratique	106	16	1,696
<i>Secretary of State—</i>			
ENGLISH			
Regulations under the Trade Unions Act	100	12	1,200
Official Programme—Reception to the Viscount Willingdon, Governor General of Canada at Quebec, October 2, 1926	500	24	12,000
Report of the Royal Commission on Maritime Claims	2,020	48	96,960
FRENCH			
Rapport de la commission royale sur les réclamations des Provinces Maritimes	1,016	48	48,768
<i>Senate of Canada—</i>			
ENGLISH			
Senators of Canada, according to Seniority, May, 1926	100	12	1,200
Senators of Canada, according to Seniority, June, 1926	600	20	12,000
Senators of Canada, according to Seniority, December, 1926	200	16	3,200
Senators of Canada, according to Seniority, February, 1927	100	16	1,600
Railway Transportation to Senators of Canada, 1927	125	12	1,500
<i>Soldier Settlement Board—</i>			
ENGLISH			
Household Helps for Homemakers	4,506	32	144,192
FRENCH			
Quatrième rapport de la commission de l'établissement des soldats sur des terres au Canada, 31 décembre 1925—Etablissement des soldats sur des terres	106	16	1,696
Carried forward	6,786,847	78,341	264,031,855

TABLE No. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	6,786,847	78,341	264,031,855
<i>Supreme Court—</i>			
ENGLISH			
Canada Law Reports—The Supreme and Exchequer Courts of Canada—			
Part III—March 31, 1926.....	6,275	112	702,800
Part IV—April 30, 1926.....	6,250	108	675,800
Part V—May 31, 1926.....	6,308	94	592,952
Part VI—June 30, 1926.....	6,256	108	675,648
Part VII—September 30, 1926.....	6,256	150	938,400
Part VIII—October 31, 1926.....	6,288	112	704,256
Part IX—November 30, 1926.....	6,256	120	750,720
Part X—December 31, 1926.....	6,256	98	613,088
Part I—January 31, 1927.....	6,256	120	750,720
Part II—February 28, 1927.....	6,317	112	707,504
<i>Trade and Commerce—</i>			
ENGLISH			
Annual Report of the Board of Grain Commissioners for Canada, August 31, 1925.....	500	68	34,000
Fruit Statistics of Canada, 1924-25.....	606	16	9,696
Census of Manitoba, Saskatchewan and Alberta, 1926—Instructions to Commissioners and Enumerators.....	506	48	24,288
Forestry in Canada (Reprinted from the Canada Year Book, 1925).....	800	40	32,000
The Manufacturing Industries of Canada, 1923. (Reprinted from the Canada Year Book, 1925).....	1,000	44	44,000
Catalogue of Motion Pictures.....	5,056	32	161,792
List of Licensed Elevators and Warehouses in the Western Grain Inspection Division, Licensed Year 1925-26.....	1,006	160	160,960
Condensed Preliminary Report on the Trade of Canada, 1926.....	2,006	88	176,528
Weights and Measures Inspection Fees (Circular No. 482).....	350	12	4,300
Chemicals and Allied Products in Canada, 1924.....	1,981	106	209,986
Annual Report on the Mineral Production of Canada, 1924.....	2,706	224	606,144
The Co-operative Movement in Canada (Reprinted from the Canada Year Book, 1925).....	500	20	10,000
Preliminary Report of Vital Statistics, Canada, 1925.....	1,800	16	28,800
Canadian Trade in Farm Products, 1924-26.....	200	24	4,800
Canada Year Book, 1925.....	7,206	1,114	8,027,484
Index to the Commercial Intelligence Journal—Six Months ending June 26, 1926 (Commercial Intelligence Journal Nos. 1144 to 1169) Volume XXXIV.....	2,406	20	48,120
Manufactures of the Non-Ferrous Metals in Canada, 1924.....	1,006	72	72,432
Prices and Price Indexes, 1913-1925.....	1,006	136	136,816
Peru as a Market for Canadian Products.....	506	64	32,384
General Invoice Requirements of Great Britain.....	500	8	4,000
Report on the Grain Trade of Canada, 1925.....	1,606	216	346,896
Preliminary Report on the Mineral Production of Canada—Six months ending June 30, 1926.....	1,606	36	57,816
Manufactures of the Non-Metallic Minerals in Canada, 1924.....	1,206	108	130,248
Departmental Regulations and Instructions to Inspectors of Gas.....	500	16	8,000
Tariff Requirements and Documentation in the Republic of Peru.....	300	8	2,400
Coal Statistics for Canada, 1925.....	1,256	100	125,600
Iron and Steel and their Products in Canada, 1924.....	1,606	136	218,416
Lumber Market of Japan.....	506	64	32,384
Illiteracy and School Attendance in Canada—A Study of the Cen- sus of 1921 with Supplementary Data.....	4,006	148	592,888
Denmark as a Market for Canadian Products.....	506	52	26,312
Index to the Commercial Intelligence Journal—Six months ending December 25, 1926 (Commercial Intelligence Journal Nos. 1170 to 1195) Volume XXXV.....	2,300	20	46,000
Annual Survey of Education in Canada, 1925.....	1,706	252	429,912
Private Supplement to Bentley's Code, January, 1927.....	55	40	2,200
Monthly Bulletin of Agricultural Statistics, 1926-27.....	97,598	422	*3,419,328
Monthly Report of the Coal and Coke Statistics for Canada, 1926.....	12,072	192	*193,152
Carried forward.....	7,008,041	83,597	286,603,725

TABLE NO. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Continued*

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
Brought forward.....	7,008,041	83,597	286,603,725
<i>Trade and Commerce—Concluded</i>			
ENGLISH— <i>Concluded</i>			
List of Licensed Elevators and Warehouses in the Western Grain Inspection Division, License Year, 1926-27.....	1,006	160	160,960
Monthly Trade Report, 1926-27.....	15,478	5,584	*7,205,208
Commercial Intelligence Journal.....	123,030	1,552	*3,675,360
Supplement to the Commercial Intelligence Journal.....	7,830	56	*90,736
BILINGUAL			
Municipal Statistics—Statistiques municipales, 1919-1923.....	1,506	20	30,120
Financial Statistics of Provincial Governments in Canada, 1923-24— Statistique financière des gouvernements provinciaux du Canada, 1923-24.....	1,506	106	159,636
Census of Industry, 1924, Central Electric Stations in Canada— Recensement industriel, 1924, usines électriques centrales du Canada.....	2,006	32	64,192
Statistics of the Civil Service of Canada, March 31, 1925—Etat statistique du service civil du Canada, 31 mars 1925.....	806	56	45,136
Canal statistics, 1925—Statistique des canaux, 1925.....	1,006	56	56,336
Census of Industry, 1924, The Lumber Industry—Recensement industriel, 1924, industrie du bois.....	1,306	92	120,152
Sixth Census of Canada, 1921 (Volume II—Population)—Sixième recensement du Canada, 1921 (volume II—population).....	3,706	824	3,053,744
Live Stock and Animal Products Statistics, 1925—Statistique du bétail et des produits animaux, 1925.....	1,862	96	178,752
Vital Statistics, 1924, Fourth Annual Report—Statistiques vitales, 1924, quatrième rapport annuel.....	1,801	584	1,051,784
Statistics of Electric Railways of Canada, 1925—Statistique des tramways électriques du Canada, 1925.....	606	56	33,936
Statistics of Steam Railways of Canada, 1925—Statistique des chemins de fer du Canada, 1925.....	850	184	156,400
Annual Report of Criminal Statistics, September 30, 1925—Rapport annuel sur la statistique de la criminalité, 30 septembre 1925.....	800	390	312,000
Occupations, Canada, 1921—Occupations, Canada, 1921.....	1,006	16	16,096
Fisheries Statistics of Canada, 1925—Statistique des pêcheries, 1925.....	2,006	192	385,152
Statistics of Dairy Factories, 1925—Statistique de l'industrie laitière, 1925.....	2,606	92	239,752
Statistics of the Civil Service of Canada, Numbers employed and Expenditures on Salaries, March 31, 1926—Fonctionnaires et employés de l'administration fédérale du Canada, personnel et sa rémunération par ministères, 31 mars 1926.....	806	64	51,584
Census of Industry, 1925, The Pulp Industry—Recensement indus- triel, 1925, industrie de la pulpe et du papier.....	1,156	96	110,976
Monthly Review of Business Statistics, July, 1926—Revue men- suelle de la situation économique, juillet 1926.....	17,642	256	*564,544
FRENCH			
Aperçu annuel sur l'instruction publique au Canada, 1924.....	306	182	55,692
Droits d'inspection des poids et mesures.....	150	12	1,800
Table des matières du Bulletin des renseignements commerciaux— Pour les six mois terminés avec décembre 1925 (numéros 1119 à 1143).....	606	16	9,696
Table des matières du Bulletin des renseignements commerciaux— Pour six mois terminés avec juin 1926 (numéros 1144 à 1169).....	606	16	9,696
Table des matières du Bulletin des renseignements commerciaux— Pour les six mois terminés avec décembre 1926 (numéros 1170 à 1195).....	450	16	7,200
Annuaire du Canada, 1925.....	2,009	1,112	2,234,008
Bulletin de renseignements commerciaux.....	28,518	848	*452,888
Bulletin mensuel de la statistique agricole, 1926-27.....	12,260	428	*433,392
Totals.....	7,243,273	96,791	307,570,661
Totals (March 31, 1926).....	7,878,449	97,201	331,261,434

TABLE NO. 8—Statement of Pamphlet and Miscellaneous Book-work,
Year 1926-27—*Concluded*

NOT EXECUTED IN PRINTING BUREAU

Description	Number of Copies	Number of Pages	Total Number of Printed Pages
<i>Customs and Excise—</i>			
ENGLISH			
Customs Sale Catalogue at Toronto, Ont.....	500	16	8,000
Sales Catalogue.....	500	12	6,000
BILINGUAL			
Freight Unclaimed Goods—Marchandises non-réclamés, fret.....	512	32	16,384
<i>Immigration and Colonization—</i>			
ENGLISH			
Canada—The New Homeland.....	96,425	32	3,085,600
<i>Labour—</i>			
ENGLISH			
Everywhere they say Too Old.....	10,000	16	160,000
<i>Marine and Fisheries—</i>			
ENGLISH			
Climatology of the Province of Quebec, 1924 (Extract from The Quebec Statistical Year Book, 1925).....	1,000	28	28,000
<i>Soldiers' Civil Re-Establishment—</i>			
ENGLISH			
Catalogue—"Sanitary Kitchen Tables".....	3,000	20	60,000
Vetcraft Shops—Canada's Largest Juvenile Furniture Manufac- turers.....	2,090	32	66,880
Totals.....	114,027	188	3,430,864
Totals (March 31, 1926).....	788,450	198	20,972,600

† For sale purposes

TABLE NO. 9—Statement of other Letterpress Departmental Work for the Fiscal Year 1926-27

Department	Executed in Printing Bureau		Not Executed in Printing Bureau	
	Envelopes	Copies other work	Envelopes	Copies other work
Advisory Board on Tariff and Taxation.....	36,000	22,400		
Agriculture.....	2,943,161	29,041,066	800	3,444,740
Archives.....	14,775	234,885		
Auditor General.....	180,775	230,990		81
Chief Electoral Officer.....	379,460	1,979,733		
Civil Service Commission.....	385,360	733,110		200
Customs and Excise.....	3,501,674	43,346,493		42,000
Exchequer Court.....		6,114		
Experimental Farms.....	694,326	1,260,382	6,510	643,400
External Affairs.....	79,775	463,164		1,000
Finance.....	758,355	947,088		686
Government Contracts Supervision Committee.....	5,025	30,000		
Governor General's Secretary.....	2,000	60,284		500
Health.....	184,006	568,368		5,290
House of Commons.....	978,475	704,602		5,091
Immigration and Colonization.....	623,117	4,250,344	21,000	200
Indian Affairs.....	119,515	568,258		300
Insurance.....		501,914		
Interior.....	1,753,246	7,096,681	20,000	948,305
Justice.....	24,750	106,359	5,000	3,886
Labour.....	193,455	2,181,275	5,000	39,500
Library of Parliament.....	10,000	3,000		
Marine and Fisheries.....	701,653	4,282,366	60,000	2,050
Mines.....	161,749	850,560		450
National Defence.....	1,245,417	6,661,595		424,966
National Gallery of Canada.....	2,010	2,000		
National Research Council of Canada.....	17,200	58,500		
Patent and Copyright Office.....	78,125	504,524		
Penitentiaries.....	15,000	40,250	10,000	
Post Office.....	10,207,587	82,725,071	56,250	1,075,615
Privy Council.....	2,000	16,374		
Public Printing and Stationery.....	226,375	5,855,154		200
Public Works.....	856,875	2,779,193		1,550
Railways and Canals.....	195,140	730,892		1,106
Railway Commission.....	183,000	99,270		
Royal Canadian Mounted Police.....	241,704	572,535		
Royal Mint.....	250	500		
Secretary of State.....	85,075	376,696		5,087
Senate of Canada.....	49,000	64,132		1,863
Soldiers' Civil Re-Establishment.....	594,724	882,625	5,500	6,000
Soldier Settlement Board.....		236,913		
Supreme Court.....	5,500	3,697		
Trade and Commerce.....	1,103,865	4,116,753	2,000	62,950
Totals.....	28,839,499	205,196,110	192,060	6,717,016
Totals (March 31, 1926).....	26,683,747	174,671,293	160,000	29,720,259

TABLE No. 10—Statement of Books Bound during the Fiscal Year 1926-27

Department	Executed in Printing Bureau				Not Executed in Printing Bureau		
	Full Leather	Half Leather	Quarter Leather	Cloth	Full Leather	Half Leather	Cloth
Agriculture.....		60	9	10,490			
Archives.....		2	1	3			
Auditor General.....		4	4	121			
Chief Electoral Officer.....		7		4			
Civil Service Commission.....	2	6		1			
Customs and Excise.....		854	983	11,234			
Exchequer Court.....	13			105			
Experimental Farms.....	101	28		127			
External Affairs.....	3	14	5	7,028			
Finance.....		8	51	2,262			
Governor General's Secretary	2	4	7	7			
Health.....	1	11		172		17	
House of Commons.....	2	43	34	4,153			
Immigration and Coloniza- tion.....	10	71	19	31,228			
Indian Affairs.....	4	70	82	1,742			
Insurance.....	2		15	8,061			
Interior.....		398	270	10,060		39	
Justice.....		57	5	17			
Labour.....		6		1,358			
Library of Parliament.....	87	592	66	71			
Marine and Fisheries.....	1	6	113	33,216			
Mines.....	6	55	106	1,869			26
National Defence.....	2	16	5	8,995			
Patent and Copyright Office	32	85		366			
Penitentiaries.....	1	43		51			
Post Office.....	6	988	5,844	31,688			
Privy Council.....	8	1		1			
Public Printing and Station- ery.....		39		35,606			
Public Works.....	1	94	120	1,547			
Railways and Canals.....	7	14	27	1,368	1	2	
Railway Commission.....	4	5					
Royal Canadian Mounted Police.....		16		734			
Royal Mint.....		1	1				
Secretary of State.....		55		10			
Senate of Canada.....	11	13	20	127			
Soldiers' Civil Re-Establish- ment.....		4		2,283			2,090
Soldier Settlement Board.....				2,906			
Supreme Court.....	1	35	8	15			
Trade and Commerce.....		24	45	19,604			
Totals.....	307	3,729	7,840	228,630	1	58	2,116
Totals (March 31, 1926)	638	5,103	5,349	271,999		71	1,060

TABLE No. 11—Number of Pads made during the Fiscal Year 1926-27

Department	Executed in Printing Bureau	Not Executed in Printing Bureau
	Quantity	Quantity
Advisory Board on Tariff and Taxation.....	325	
Agriculture.....	46,423	2,500
Auditor General.....	50	
Chief Electoral Officer.....	970	
Civil Service Commission.....	260	
Customs and Excise.....	33,823	800
Experimental Farms.....	382	
External Affairs.....	889	
Finance.....	4,215	
Governor General's Secretary.....	464	
Health.....	823	
House of Commons.....	9,992	1,750
Immigration and Colonization.....	7,677	
Indian Affairs.....	1,240	
Interior.....	13,140	
Justice.....	149	
Labour.....	2,526	
Marine and Fisheries.....	7,547	
Mines.....	3,116	
National Defence.....	36,621	
National Research Council of Canada.....	50	
Patent and Copyright Office.....	810	
Post Office.....	181,619	218,025
Privy Council.....	120	
Public Printing and Stationery.....	211,884	
Public Works.....	14,650	
Railways and Canals.....	2,390	
Railway Commission.....	213	
Royal Canadian Mounted Police.....	250	
Secretary of State.....	253	
Senate of Canada.....	1,252	
Soldiers' Civil Re-Establishment.....	2,084	
Soldier Settlement Board.....	520	
Trade and Commerce.....	30,672	
Totals.....	617,399	223,075
Totals (March 31, 1926).....	559,459	131,386

TABLE No. 12—Statement of Prepaid Post Office Envelopes made and stamped during the Fiscal Year 1926-27

	Executed in Printing Bureau	Not Executed in Printing Bureau
	Quantity made and stamped	Quantity made and stamped
One-cent envelopes.....	5,032,212	1,606,000
Two-cent envelopes.....	21,466,590	664,800
Three-cent envelopes.....	1,559,544	49,000
Totals.....	28,058,346	2,319,800
Totals (March 31, 1926).....	6,594,149	3,018,000

TABLE No. 13—Statement of the Die Stamping of Letter and Note Headings and Envelopes during the Fiscal Year 1926-27

Department	Executed in Printing Bureau				Not Executed in Printing Bureau
	Foolsap, Half Cap, Letter and Half Letter	Note and Half Note	Envelopes	Number of Impressions	Note and Half Note
Advisory Board on Tariff and Taxation.....	27,000	10,000	7,000	44,000	
Agriculture.....	20,000	2,500	17,000	39,500	
Archives.....		3,500	6,000	9,500	
Auditor General.....		2,900	5,000	7,900	
Chief Electoral Officer.....	7,000			7,000	
Civil Service Commission.....	10,700	3,750	11,000	25,450	
Customs and Excise.....	16,000	1,300	16,950	34,250	
Exchequer Court.....	2,000		4,000	6,000	
Experimental Farms.....	500	5,000		5,500	
External Affairs.....	28,400	7,475	31,158	67,033	
Finance.....	10,000	1,250	11,500	22,750	
Governor General's Secretary.....	29,000	47,450	36,963	113,413	
Health.....	15,000		2,500	17,500	
House of Commons.....	57,000	82,436	694,112	833,548	
Immigration and Colonization.....			15,000	15,000	
Indian Affairs.....	10,000		2,500	12,500	
Interior.....	25,000	1,912	30,000	56,912	
Justice.....	53,500		41,500	95,000	
Labour.....	11,000	11,412	15,000	37,412	
Marine and Fisheries.....	9,000		6,000	15,000	
Mines.....	21,500	500	15,000	37,000	
National Defence.....	32,000	21,406	21,675	75,081	
National Gallery of Canada.....	5,000	5,000	5,000	15,000	
Patent and Copyright Office.....	5,000			5,000	
Post Office.....	33,000	23,000	45,000	101,000	
Privy Council.....	21,500	3,625	1,500	26,625	
Public Printing and Stationery.....	7,750	1,345	4,750	13,845	
Public Works.....	31,000	400	20,500	51,900	
Railways and Canals.....	29,000	1,756	12,000	42,756	
Railway Commission.....	1,500	1,585	4,000	7,085	
Royal Canadian Mounted Police.....		25,000	10,000	35,000	
Royal Mint.....	1,000		5,000	6,000	
Secretary of State.....	13,000	29,000	32,000	74,000	
Senate of Canada.....	5,875	84,225	58,851	148,951	
Soldiers' Civil Re-Establishment.....	49,000	15,200	17,500	81,700	
Soldier Settlement Board.....			500	500	
Supreme Court.....		1,500	2,000	3,500	
Trade and Commerce.....	27,400		20,075	47,475	
Totals.....	614,625	394,427	1,228,534	2,237,586	
Totals (March 31, 1926).....	758,658	225,195	1,250,704	2,234,557	1,660

TABLE No. 14—Statement of the Loose-Leaf Work performed during the Fiscal Year 1926-27

Department	Executed in Printing Bureau				Not Executed in Printing Bureau	
	Binders	Loose Leaves	Index Leaves	Index Cards	Binders	Loose Leaves
Advisory Board on Tariff and Taxation.....		1,000				
Agriculture.....	74	306,875	1,468			
Auditor General.....	28	118,700	237			
Canadian National Railways.....		500				
Civil Service Commission.....	7	10,500				
Customs and Excise.....	1,611	584,493	7,126		1	1,500
Experimental Farms.....	24	24,925				
External Affairs.....	3	90,150	13			
Finance.....	105	103,354	342	2,000	1	
Governor General's Secretary.....	6	2,450	347			
Health.....	1	12,900	114			
House of Commons.....	2	1,700	29			
Immigration and Colonization.....	41	35,015	1,060			
Indian Affairs.....	5	18,700	277			
Insurance.....	2	300				
Interior.....	353	410,681	1,889			
Justice.....	14	29,000	582			
Labour.....		511,150				
Library of Parliament.....			29			
Marine and Fisheries.....	38	251,620	274	500		
Mines.....	106	27,650	104			
National Defence.....	320	675,749	2,046			
National Research Council of Canada.....	1	300				
Patent and Copyright Office.....	16	8,000	392			
Penitentiaries.....	8	9,200	57			
Post Office.....	44	155,875	1,333			
Privy Council.....	11	100				
Public Printing and Stationery.....	79	2,163,016	772	555,600		
Public Works.....	579	100,023	510	1,500		
Railways and Canals.....	101	305,253	624			
Railway Commission.....	1	1,500				
Royal Canadian Mounted Police.....	233	311,050	196			
Secretary of State.....	6	2,500	69			
Senate of Canada.....	4	7,500	58			
Soldiers' Civil Re-Establishment.....	20	122,900	28			
Soldier Settlement Board.....	69	42,900				
Trade and Commerce.....	172	1,417,872	375	500		
Totals.....	4,084	7,865,401	20,351	560,100	2	1,500
Totals (March 31, 1926).....	3,464	4,540,002	20,226	185,777		1,516

TABLE No. 15—Statement giving the Number of Maps, Plans, Cheques and Forms Lithographed during the Fiscal Year 1926-27

Department	Not Executed in Printing Bureau	
	Maps and Plans	Cheques and Forms
Advisory Board on Tariff and Taxation.....		200
Agriculture.....	75,000	667,515
Archives.....		1,000
Auditor General.....		100,000
Civil Service Commission.....		250
Customs and Excise.....		244,980
Experimental Farms.....	500	1,205
External Affairs.....		4,450
Finance.....		778,100
Governor General's Secretary.....		227
Health.....	10,245	8,000
House of Commons.....		667,034
Immigration and Colonization.....	2,150	31,648
Indian Affairs.....		79,445
Insurance.....		2,750
Interior.....	404,624	1,000,057
Justice.....	1,551	20,400
Labour.....		21,400
Marine and Fisheries.....	340,451	140,748
Mines.....	131,931	150,756
National Defence.....		200,956
National Gallery of Canada.....		1,000
Patent and Copyright Office.....		99,538
Post Office.....	170	24,260,606
Privy Council.....		1,010
Public Printing and Stationery.....		54,278
Public Works.....		149,150
Railways and Canals.....	2,800	57,706
Railway Commission.....		1,000
Royal Canadian Mounted Police.....		113,305
Royal Mint.....		1,000
Secretary of State.....		6,875
Senate of Canada.....		8,860
Soldiers' Civil Re-Establishment.....		1,114,525
Soldier Settlement Board.....		13,000
Supreme Court.....		2,000
Trade and Commerce.....	9,212	1,118,255
Totals.....	978,634	31,123,229
Totals (March 31, 1926).....	965,413	8,051,718

TABLE NO. 16.—Statement of the Number of Half-tones, Line Cuts, Electros and Dies made during the Fiscal Year 1926-27

Department	Not Executed in Printing Bureau			
	Half-tones	Line Cuts	Electros	Dies
Advisory Board on Tariff and Taxation.....		1	6	2
Agriculture.....	105	62	42	1
Archives.....	47		1	
Canada Gazette.....		1		
Civil Service Commission.....				4
Customs and Excise.....	1		131	5
Experimental Farms.....	496	33	109	
External Affairs.....	1			4
Governor General's Secretary.....	1	1		2
Health.....	30	15	1	
House of Commons.....		6		6
Immigration and Colonization.....	3	4	31	
Indian Affairs.....			2	
Insurance.....	6	3		
Interior.....	302	178	90	2
Justice.....		3		2
Labour.....		43		4
Marine and Fisheries.....		175	12	
Mines.....	222	263	4	
National Defence.....		7	5	1
National Research Council of Canada.....	18		1	
Patent and Copyright Office.....		9,001	1	
Penitentiaries.....			2	
Post Office.....	8	31	281	3
Public Printing and Stationery.....		3	40	3
Railways and Canals.....	3		3	4
Royal Canadian Mounted Police.....		1		
Secretary of State.....				3
Senate of Canada.....				1
Soldiers' Civil Re-Establishment.....		2	4	3
Trade and Commerce.....	12	80	17	2
Totals.....	1,255	9,912	783	52
Totals (March 31, 1926).....	846	10,006	813	35

TABLE NO. 17.—Lithographing and Engraving Division—Record of Work for Fiscal Year 1926-27.

	Number
Sketches for dies.....	17
Engraved steel dies.....	62
Engraved patches for cheques.....	185
Sketches for cheques—Forms, etc.....	7
Engraved cheques—Forms, etc.....	8
Sketches for cards.....	22
Engraved card plates.....	60
Printed cards.....	7,150
Sketches for Invitation and Greeting cards.....	33
Engraved Invitation and Greeting cards.....	42
Printed Invitation and Greeting cards.....	2,500
Drawings of diagrams.....	15
Preparing zinc plates.....	8
Proofs from zinc plates.....	25
Proofs from map plates.....	533
Transfers from map plates.....	565

TABLE No. 18—Comparative Statement of the Number of Letterpress Impressions for the last Eight Years

Years	Impressions executed in Printing Bureau
1919-20.....	111,937,537
1920-21.....	94,563,860
1921-22.....	94,482,190
1922-23.....	98,789,239
1923-24.....	109,417,386
1924-25.....	96,879,527
1925-26.....	97,011,711
1926-27.....	113,973,666

ACCOUNTANT'S BRANCH

OTTAWA, August 1, 1927.

F. A. ACLAND, Esq.,
King's Printer and Controller of Stationery.

SIR,—I have the honour to submit the following report of the transactions of this branch of the department for the fiscal year ending March 31, 1927. Complete details of the financial operations of the department will be found under the following heads:—

1. General Financial Statement.
2. Letter of Credit Account.
3. King's Printer's Advance Account.
4. Printing Branch Account and comparative statements.
5. Stationery Branch Account and comparative statements.
6. Appropriations, detail of expenditure.
7. *Canada Gazette*, comparative statement of Revenue and Expenditure.
8. Casual Revenue Account.

Respectfully submitted,

F. G. BRONSKILL,
Chief Accountant.

1. GENERAL FINANCIAL STATEMENT FOR THE FISCAL YEAR ENDING MARCH 31, 1927

Dr.

Dr.

	Printing Branch		Stationery Branch		Casual Revenue Receipts	Appropriation Credits	Total
	Letter of Credit Receipts	Work completed and chargeable to Departments	Letter of Credit	Goods purchased and chargeable to Departments			
	\$	\$	\$	\$	\$	\$	\$
	cts.	cts.	cts.	cts.	cts.	cts.	cts.
	1,940,244 30						1,946,244 30
KING'S PRINTER'S ADVANCE ACCOUNT							
Advances to Printing Branch Account by letter of credit	\$1,942,472 80						
Advances to Printing Branch Account by cheques on New York	3,703 19						
Advances to Printing Branch by Bills of Exchange	68 31						
Advances to Stationery Branch Account by letter of credit	1,057,945 06						
Advances to Stationery Branch Account by cheques on New York	21,628 57						
Advances to Stationery Branch Account by bills of exchange	11,380 10						
Advances to Stationery Branch Account by cheques on France	150 04						
Advances to Stationery Branch Account by cheques on Italy	3 70						
Advances to Stationery Branch Account by cheques on Belgium	3 15						
Advances to Stationery Branch Account by cheques on Germany	188 38						
Advances to Stationery Branch Account by cheques on India	6 09						
Advances to Stationery Branch Account by cheques on Sweden	37 97						
Advances to Stationery Branch Account by cheques on Switzerland	14 99						
Advances to Stationery Branch Account by cheques on Austria	251 50						
Advances to Stationery Branch Account by cheques on Spain	9 98						
Advances to Stationery Branch Account by cheques on Holland	6 85						
Advances to Stationery Branch Account by cheques on Bank of Montreal	32 00						
			1,001,658 38				1,001,658 38

I. GENERAL FINANCIAL STATEMENT—Concluded

Cr.

	Printing Branch		Stationery Branch		Casual Revenue Deposits	Appropriation Expenditure	Total
	Letter of Credit Expenditure	Receipts from Departments	Letter of Credit Expenditure	Receipts from Departments			
	\$	cts.	\$	cts.	\$	cts.	\$
KING'S PRINTER'S ADVANCE ACCOUNT							
Expenditure on Printing Branch Account—							
Wages.....	969	274 81					
Printing material.....	76	272 38					
Paper stock.....	615	256 28					
Outside work.....	249	193 06					
Miscellaneous expenses.....	22	262 10					
Char service and cleaning material.....	13	985 67					
Total.....							1,946 244 30
Expenditure on Stationery Branch Account—							
Goods, stationery.....			988	108 44			
Wages.....			95	035 88			
Miscellaneous expense.....			8	514 06			
Total.....							1,091,658 38
Deposits to Credit of Dominion Government—							
Sales of printing, etc., to departments.....							
“ empty spoons.....		1,936,730 31					
“ electros.....		5 80					
“ leather scrapings.....		18 90					
“ sanitary towels.....		4 10					
“ embosing ink.....		1 10					
Unclaimed wages cheques.....		28 80					
		3 58					
Total.....							1,936,792 59
Sales of stationery, etc., to departments.....							
“ discarded typewriters.....							
Total.....					1,114,922 52		1,116,910 57
					1,988 05		

CASUAL REVENUE									
Deposits to credit of Dominion Government—									
Sales of parliamentary publications to departments									
“ parliamentary publications to public									
“ <i>Canada Gazette</i> , advertising and subscriptions									
“ waste paper, empty cases, etc., to public									
Entry Warrant—									
Excess of revenue over expenditure in Printing Branch									
Account, transferred to credit of Casual Revenue									
Account									
Total									182,713 42
APPROPRIATIONS									
Expenditure—									
Gratuities									
Civil Government Salaries									1,976 68
Civil Government Contingencies									76,751 31
Printing, binding and distributing the Annual Statutes									10,491 17
Plant—New									4,210 62
Plant—Repairs and Renewals									13,632 39
Printing and Binding Government Publications, for sale									29,995 11
and distribution to Departments and the Public									29,998 53
<i>Canada Gazette</i>									29,556 10
Distribution of Parliamentary Documents									39,999 69
Total									236,611 60
Unc expended balances—									
Civil Government Salaries									18 69
Civil Government Contingencies									8 83
Printing, binding and distributing the Annual Statutes									5,789 38
Plant—New									10,867 61
Plant—Repairs and Renewals									4 89
Printing and Binding Government Publications, for sale									1 47
and distribution to Departments and the Public									6 443 90
<i>Canada Gazette</i>									0 31
Distribution of Parliamentary Documents									
Total									23,135 08
Grand total									6,534,065 94

2. LETTER OF CREDIT ACCOUNT

Amount received by letters of credit for the fiscal year ending March 31, 1927.....	\$ 3,135,563 41
Amount received by bills of exchange.....	11,448 78
Amount received by cheques on New York.....	41,071 23
Amount received by cheques on France.....	150 04
Amount received by cheques on Italy.....	3 70
Amount received by cheques on Bruxelles, Belgium.....	3 15
Amount received by cheques on Berlin, Germany.....	188 38
Amount received by cheques on India.....	6 09
Amount received by cheques on Sweden.....	37 97
Amount received by cheques on Switzerland.....	14 99
Amount received by cheques on Austria.....	251 50
Amount received by cheques on Spain.....	9 98
Amount received by cheques on Holland.....	6 85
Amount received by cheques on Bank of Montreal.....	32 00
Total.....	<u>\$ 3,188,788 07</u>

Detail by accounts of net expenditure drawn on above credit account—

Printing Branch Account.....	\$ 1,946,244 30
Stationery Branch Account.....	1,091,658 38
Printing, binding and distributing the Annual Statutes.....	4,210 62
Plant—New.....	13,632 39
Plant—Repairs and Renewals.....	29,995 11
Canada Gazette.....	29,556 10
Printing and Binding Government Publications for sale and distribution to Departments and the Public.....	29,998 53
Distribution of Parliamentary Documents.....	39,999 69
Gratuities.....	1,976 68
	<u>\$ 3,187,271 80</u>

Refunds deposited to respective accounts—

Printing Branch Account.....	\$ 119 15
Stationery Branch Account.....	191 88
Distribution of Parliamentary Documents.....	1,155 61
Plant—Repairs and Renewals.....	49 63
	<u>1,516 27</u>
Total.....	<u><u>\$ 3,188,788 07</u></u>

3. KING'S PRINTER'S ADVANCE ACCOUNT

Debit balance brought forward from fiscal year 1925-26—Stationery Branch Account.....	\$ 46,199 47
Advances to King's Printer during fiscal year 1926-27—	
For Printing Branch.....	\$ 1,946,363 45
For Stationery Branch.....	1,091,850 26
	<u>3,038,213 71</u>
Amount received for printing, etc., in excess of expenditure on same.....	40,395 99
	<u>\$ 3,124,809 17</u>

Deposits to credit of Receiver General made by the King's Printer to cover advances made during the fiscal year 1926-27—

Amount received from departments and Parliament for printing, etc.....	\$ 1,936,730 31
Amount from sale of empty spools.....	5 80
Amount from sale of electros.....	18 90
Amount from sale of scrap leather.....	4 10
Amount from sale of sanitary towels.....	1 10
Amount from sale of embossing ink.....	28 80
Unclaimed wages cheques.....	3 58
	<u>\$ 1,936,792 59</u>

Amount of refunds—Printing Branch.....	119 15
	<u>\$ 1,936,911 74</u>

Amount received from departments and Parliament for stationery, etc.....	\$ 1,114,922 52
Amount from discarded typewriters.....	1,988 05

\$ 1,116,910 57

Amount of refunds—Stationery Branch.....	191 88
--	--------

\$ 1,117,102 45

Debit balance as on March 31, 1927, carried forward to fiscal year 1927-28—

Stationery Branch Account.....	\$ 17,185 22
	<u>1,134,287 67</u>
	<u>\$ 3,071,199 41</u>

Amount by which the stock of the Printing Branch was increased during the fiscal year 1926-27.....	49,847 70
--	-----------

\$ 3,121,047 11

Amount by which the stock of the Stationery Branch was increased during the fiscal year 1926-27.....	3,762 06
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\$ 3,124,809 17

4. PRINTING BRANCH ACCOUNT

Inventory on April 1, 1926.....		\$	320,280 82
Expenditure for the fiscal year 1926-27—			
Wages.....		\$	969,274 81
Printing material.....	\$	75,054 11	
Customs duties (rechargeable).....		1,218 27	
			76,272 38
Paper stock.....			615,256 28
Outside work.....			249,193 06
Office printing.....	\$	16,492 35	
Office stationery.....		1,773 72	
Freight.....		656 48	
Brokerage.....		48 38	
Medical and hospital.....		193 50	
Motor supplies, repairs, gasoline, etc., 50 p.c. of cost.....		3,097 67	
			22,262 10
Char service and cleaning material.....			13,985 67
			1,946,244 30
Profit for the fiscal year 1926-27 transferred to Casual Revenue Account.....			40,395 99
			<u>\$ 2,306,921 11</u>
Revenue for the fiscal year 1926-27—			
Sale of inside work, printing, etc., to departments and Parliament.....	\$	1,691,153 62	
Sale of outside work to departments and Parliament.....		245,576 69	
			\$ 1,936,730 31
Sale of empty spools.....	\$	5 80	
Sale of electros.....		18 90	
Sale of leather scrappings.....		4 10	
Sale of sanitary towels.....		1 10	
Sale of embossing ink.....		28 80	
Unclaimed wages cheques.....		3 58	
			62 28
			\$ 1,936,792 59
Inventory on March 31, 1927.....			370,128 52
			<u>\$ 2,306,921 11</u>

DETAIL OF INVENTORY OF PRINTING BRANCH AS ON MARCH 31, 1927

Work in process—Labour and Burden—			
Hand composition.....	\$	39,173 75	
Monotype composition.....		22,442 64	
Linotype composition.....		21,633 31	
			\$ 83,249 70
Stereotyping.....			2,073 42
Press work.....			13,419 17
Binding.....			11,759 09
Die-stamping.....			589 93
Engraving.....			751 25
			\$ 111,842 56
Work in process—Material—			
Press division—Ink.....	\$	353 64	
Bindery division.....		909 29	
Engraving division.....		8 88	
Paper.....		64,422 33	
			\$ 65,694 14
Materials, etc., on hand in different divisions—			
Paper stores division.....	\$	103,304 57	
Printing stores division.....		57,533 23	
Mechanical division.....		1,431 80	
Hand composing division.....		18 02	
Monotype composing division.....		3 92	
Linotype composing division.....		12 82	
Stereotyping division.....		37 76	
Press division.....		1,323 90	
Bindery division.....		7,933 99	
Engraving division.....		498 82	
			\$ 172,098 83
Amount for lithographing, printing, binding, etc., paid to outside firms and not charged to departments and Parliament on March 31, 1927.....			20,492 99
			<u>\$ 370,128 52</u>

STATEMENT, by Departments, of accounts paid for Printing, Binding, Lithographing, etc., done outside the Department, during the fiscal year ending March 31, 1927.

Department	Express and Freight paid to transportation companies	Printing, Binding and Litho- graphing	Total
	\$ cts.	\$ cts.	\$ cts.
Advisory Board on Tariff and Taxation.....		15 07	15 07
Agriculture.....	114 83	17,976 12	18,090 95
Archives.....		6,475 15	6,475 15
Auditor General's Office.....		78 98	78 98
Civil Service Commission.....		51 99	51 99
Exchequer Court.....		19 24	19 24
External Affairs.....		180 42	180 42
Finance.....		5,433 69	5,433 69
Governor General's Secretary.....		799 54	799 54
Health.....		816 77	816 77
House of Commons.....		1,509 65	1,509 65
Immigration and Colonization.....	4 48	4,492 36	4,496 84
Indian Affairs.....		294 83	294 83
Insurance.....	1 60	173 14	174 74
Interior.....	223 67	39,989 76	40,213 43
Justice.....	18 08	1,065 98	1,084 06
Labour.....		2,217 13	2,217 13
Library of Parliament.....		19 43	19 43
Marine and Fisheries.....	109 55	11,377 38	11,486 93
Mines.....	208 00	16,326 94	16,534 94
National Defence.....		1,491 24	1,491 24
National Research Council.....	1 63		1 63
National Revenue.....	120 64	1,534 97	1,655 61
Post Office.....	1,795 43	113,514 43	115,309 86
Privy Council.....		262 96	262 96
Public Printing and Stationery.....		1,590 26	1,590 26
Public Works.....		312 75	312 75
Railways and Canals.....		1,646 19	1,646 19
Railway Commission.....		62 71	62 71
Royal Canadian Mounted Police.....		435 75	435 75
Royal Mint.....		19 43	19 43
Secretary of State.....		1,042 50	1,042 50
Senate of Canada.....		296 45	296 45
Soldiers' Civil Re-establishment.....		1,988 23	1,988 23
Soldier Settlement Board.....		39 37	39 37
Supreme Court.....		14 70	14 70
Trade and Commerce.....	6 22	13,023 42	13,029 64
Total.....	2,604 13	246,588 93	249,193 06

**STATEMENT of Printing, Lithographing, etc., and Paper Supplied to Departments
and Parliament for the Fiscal Year ending March 31, 1927.**

Department	Outside Work	Inside Printing, Binding, etc.	Paper	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Advisory Board on Tariff and Taxation.....	46 21	357 88	575 56	979 65
Agriculture.....	15,217 69	85,967 67	59,519 93	160,705 29
Archives.....	7,273 94	8,852 79	2,466 38	18,593 11
Auditor General.....	78 98	12,427 69	3,245 45	15,756 12
Chief Electoral Officer.....		20,437 65	16,171 58	36,609 23
Civil Service Commission.....	45 96	3,736 99	3,024 88	6,807 83
Exchequer Court.....	19 24	135 64	70 11	224 99
External Affairs.....	173 77	11,304 22	4,716 30	16,194 29
Finance.....	4,886 06	9,281 31	9,013 54	23,180 91
Govt. Contracts Supervision Committee.....		35 66	79 11	114 77
Governor General's Secretary.....	799 54	2,946 29	1,275 54	5,021 37
Health.....	716 95	10,844 34	8,311 90	19,873 19
House of Commons.....	2,101 98	138,913 28	24,094 13	165,109 39
Immigration and Colonization.....	4,507 98	12,246 80	13,871 55	30,626 33
Indian Affairs.....	294 83	4,951 74	2,893 94	8,140 51
Insurance.....	173 14	23,862 55	4,652 61	28,688 30
Interior.....	39,542 13	64,263 93	50,528 65	154,334 71
Justice.....	1,056 80	3,419 18	1,142 85	5,618 83
Labour.....	2,204 81	30,960 79	13,168 03	46,333 63
Library of Parliament.....	19 43	4,920 74	80 85	5,021 02
Marine and Fisheries.....	12,089 91	57,540 46	19,632 44	89,262 81
Mines.....	15,095 73	57,452 68	12,754 29	85,302 70
National Defence.....	1,500 00	35,442 07	22,214 24	59,156 31
National Gallery of Canada.....		193 38	163 24	356 62
National Revenue.....	2,741 67	60,255 55	96,618 99	159,616 21
Patent and Copyright Office.....	10,302 47	21,468 41	4,823 73	36,594 61
Penitentiaries.....	121 49	1,252 59	1,167 82	2,541 90
Post Office.....	114,158 62	128,052 61	107,776 72	349,987 95
Printing, etc., Government Publications.....		19,328 69	7,774 57	27,103 26
Privy Council.....	262 96	570 91	180 43	1,014 30
Public Printing and Stationery.....	1,613 36	68,807 63	39,745 59	110,166 58
Public Works.....	320 03	12,437 93	8,212 13	20,970 09
Railways and Canals.....	1,682 94	7,779 00	4,068 80	13,530 74
Railway Commission.....	42 50	3,011 54	950 29	4,004 33
Research Council of Canada.....	194 51	1,950 03	565 97	2,710 51
Royal Canadian Mounted Police.....	385 50	4,358 71	5,089 84	9,834 05
Royal Mint.....	19 43	91 90	30 34	141 67
Secretary of State.....	1,042 50	5,138 48	2,796 74	8,977 72
Senate of Canada.....		4,397 81	176 64	4,574 45
Soldiers' Civil Re-establishment.....	1,768 74	5,014 25	7,768 58	14,551 57
Soldier Settlement Board.....	39 37	2,475 16	1,388 73	3,903 26
Supreme Court.....	14 70	5,699 99	3,413 27	9,127 96
Trade and Commerce.....	3,020 82	132,564 31	39,782 11	175,367 24
Total.....	245,576 69	1,085,151 23	606,002 39	1,936,730 31

COMPARATIVE STATEMENT of Printing, Binding, Lithographing, etc., and Paper supplied to Departments and Parliament for the last five fiscal years, 1922-23, 1923-24, 1924-25, 1925-26 and 1926-27.

Department	1922-23	1923-24	1924-25	1925-26	1926-27
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Advisory Board on Tariff and Taxation.....					979 65
Agriculture.....	144,813 89	174,620 70	180,905 07	153,160 51	160,705 29
Air Board.....	2,459 90	21 20			
Archives.....	2,325 30	12,604 82	4,423 64	1,398 83	18,593 11
Auditor General.....	18,004 39	19,316 92	15,810 73	16,471 20	15,756 12
Canadian National Railways.....	3,307 73	2,460 96	223 69		
Chief Electoral Officer.....	19,212 85	3,861 10	7,712 77	59,854 84	36,609 23
Civil Service Commission.....	8,998 61	8,981 23	6,217 34	7,217 68	6,807 83
Commission of Conservation.....	5 50				
Editorial Committee.....	153 69	3 15			
Exchequer Court.....	1,988 70	299 88	217 58	447 95	224 99
External Affairs.....	10,557 49	12,912 67	11,360 75	19,913 20	16,194 29
Finance.....	115,228 81	117,840 68	38,024 67	21,416 43	23,180 91
Government Contracts Supervision Committee.....		190 32	96 05	542 69	114 77
Governor General's Secretary.....	2,602 81	2,576 59	1,800 38	2,201 70	5,021 37
Health.....	18,051 75	39,216 05	19,705 13	14,280 50	19,873 19
House of Commons.....	156,780 74	138,354 05	177,574 10	151,772 22	165,109 39
Immigration and Colonization.....	79,383 05	146,373 32	143,775 51	100,695 87	30,626 33
Indian Affairs.....	5,892 06	8,498 09	8,852 68	5,579 34	8,140 51
Insurance.....	37,361 57	34,822 68	30,298 81	26,422 15	28,688 30
Interior.....	133,319 45	125,611 76	155,836 30	135,266 56	154,334 71
Justice.....	6,624 04	6,252 10	25,944 33	6,345 58	5,618 83
Labour.....	52,849 63	49,138 77	41,004 15	37,186 78	46,333 63
Library of Parliament.....	7,024 40	8,397 66	8,056 40	5,239 22	5,021 02
Marine.....	85,929 75	109,843 55	91,313 40	82,753 26	89,262 81
Mines.....	78,547 24	70,294 99	74,747 59	98,909 24	85,302 70
National Defence.....	47,711 28	59,407 66	63,186 35	61,096 29	59,156 31
National Gallery of Canada.....	346 02	209 28	1,262 14	396 48	356 62
National Revenue.....	100,015 93	107,956 54	137,174 79	174,370 38	159,616 21
Naval Service.....	15,378 49				
Northwest Territories.....	2,328 20	1,880 12	706 72		
Patent and Copyright Office.....	41,226 57	41,305 84	38,296 99	43,125 53	36,594 61
Penitentiaries.....	3,365 47	3,093 79	2,743 96	3,019 10	2,541 90
Post Office.....	253,725 57	310,095 45	364,098 14	287,342 21	349,987 95
Privy Council.....	515 05	1,006 12	646 28	608 33	1,014 30
Public Printing and Stationery.....	124,640 36	136,730 80	140,612 94	127,966 70	137,269 84
Public Works.....	15,984 76	21,143 78	22,989 34	18,529 03	20,970 09
Purchasing Committee.....	1,713 95	211 28			
Railways and Canals.....	12,896 05	15,616 80	14,724 32	12,939 56	13,530 74
Railway Commission.....	5,167 07	5,324 37	3,738 83	5,013 80	4,004 33
Research Council of Canada.....	2,903 54	1,088 73	995 74	2,017 92	2,710 51
Royal Canadian Mounted Police.....	7,249 97	7,379 47	9,104 87	5,432 34	9,834 05
Royal Mint.....	74 22	267 28	77 01	37 10	141 67
Secretary of State.....	11,347 13	13,576 12	9,450 84	10,941 24	8,977 72
Senate of Canada.....	7,843 91	11,765 46	9,143 09	7,013 62	4,574 45
Soldiers' Civil Re-establishment.....	20,887 66	18,182 54	13,383 30	12,872 53	14,551 57
Soldier Settlement Board.....	10,990 36	7,199 21	5,581 99	4,530 12	3,903 26
Supreme Court.....	11,416 28	11,071 79	8,215 41	9,575 70	9,127 96
Trade and Commerce.....	159,445 50	174,215 42	137,200 49	165,470 18	175,367 24
Total.....	1,848,596 69	2,041,221 09	2,027,234 61	1,899,373 91	1,936,730 31

5. STATIONERY BRANCH ACCOUNT

Debit balance brought forward from fiscal year 1925-26.....	\$	46,199	47
Inventory, April 1, 1926.....		134,030	72
Amount of goods purchased during fiscal year 1926-27—			
Canadian.....	\$	930,193	40
United Kingdom.....		11,380	10
United States.....		21,628	57
Other countries.....		704	65
Customs (rechargeable).....	\$	4,169	61
Postage (rechargeable).....		3,600	00
Freight (rechargeable).....		16,432	11
		24,201	72
		988,108	44
Amount of other expenditure during fiscal year 1926-27—			
Wages (direct).....		93,619	96
Wages (indirect), mechanical repair and upkeep.....		1,415	92
		95,035	88
Office printing.....		191	64
Office stationery.....		2,849	86
		3,041	50
Brokerage.....		125	20
Freight, etc.....		1,148	83
Char service and cleaning material.....		2,339	93
Motor supplies, repairs, renewals, gasoline, oil, etc., 30 p.c. of cost.....		1,858	60
		103,549	94
	\$	1,271,888	57
Amount of goods issued to departments and Parliament during fiscal year 1926-27.....	\$	1,114,922	52
Amount of sale of discarded typewriters.....		1,988	05
	\$	1,116,910	57
Debit balance as on March 31, 1927, carried forward to fiscal year 1927-28.....		17,185	22
Inventory, March 31, 1927.....		137,792	78
	\$	1,271,888	57

The stock of goods has been increased \$3,762.06 during the fiscal year.

STATEMENT of Goods purchased and Goods issued to Departments and Parliament in each month for the fiscal year ending March 31, 1927

Month	Canadian	United Kingdom	United States	Other Countries	Total	Goods Issued
1926	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
April.....	69,366 16		905 83	59 12	70,331 11	67,331 86
May.....	72,846 33	646 28	930 02	92 81	74,515 44	111,580 70
June.....	92,022 51	237 61	2,000 44	251 50	94,512 06	97,047 66
July.....	93,433 57	157 25		27 35	93,618 17	86,535 83
August.....	69,319 93	1,165 69	1,449 88	172 03	72,107 53	73,247 59
September.....	34,033 13		1,807 67	18 87	35,859 67	106,604 72
October.....	103,270 28	537 02	488 17		104,295 47	86,593 94
November.....	76,596 89	3,871 92	1,551 52	13 34	82,033 67	84,567 17
December.....	76,336 78	1,666 14	456 35	3 00	78,462 27	87,645 95
1927						
January.....	68,793 04	661 66	3,952 27	12 80	73,419 77	85,949 83
February.....	84,214 94	935 98	1,349 78	14 80	86,515 50	113,500 72
March.....	114,301 94	1,500 92	6,775 44	39 03	122,617 33	114,316 55
	954,535 50	11,380 47	21,667 37	704 65	988,287 99	
Refunds on goods purchased	140 38	0 37	38 80		179 55	
Total of goods purchased and goods issued.....	954,395 12	11,380 10	21,628 57	704 65	988,108 44	1,114,922 52

COMPARATIVE STATEMENT of amount of Goods issued to Departments and Parliament for the last five fiscal years, 1922-23, 1923-24, 1924-25, 1925-26, and 1926-27.

Department	1922-23	1923-24	1924-25	1925-26	1926-27
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Advisory Board on Tariff and Taxation.....					2,856 57
Agriculture.....	55,845 86	63,253 38	61,530 69	67,985 35	72,294 02
Air Board.....	3,789 61				
Archives.....	3,953 10	2,670 88	2,870 80	4,904 61	5,818 37
Auditor General.....	7,306 63	4,939 64	3,253 64	4,861 17	4,687 55
Canadian National Railways.....	10,910 45	11,356 17	2,621 49	1,517 21	724 61
Chief Electoral Officer.....	3,184 56	207 31	1,022 95	10,419 34	7,551 95
Civil Service Commission.....	6,209 77	8,937 33	5,747 14	5,243 56	7,616 69
Commission of Conservation.....	11 25				
Editorial Committee.....	421 38	69 29			
Exchequer Court.....	390 84	582 69	319 34	375 21	558 30
External Affairs.....	4,539 22	5,256 41	4,661 95	4,271 70	4,534 99
Finance.....	53,213 05	42,220 24	19,488 46	10,355 94	10,301 73
Government Contracts Supervision Committee.....		395 15	261 68	951 15	1,108 57
Governor General's Secretary.....	2,157 25	3,290 62	1,925 90	2,910 89	2,842 19
Health.....	9,284 11	9,434 98	7,924 24	10,219 50	9,842 88
House of Commons.....	10,380 34	8,707 52	12,388 41	10,682 25	12,256 18
Immigration and Colonization.....	27,841 99	27,447 35	28,623 70	26,820 00	25,643 58
Indian Affairs.....	32,180 77	33,735 53	33,251 04	35,588 15	35,557 62
Insurance.....	2,688 98	2,961 15	2,375 44	3,700 20	2,423 97
Interior.....	85,786 59	79,340 25	77,971 07	84,138 39	96,551 68
International Joint Commission.....	21 45	0 14	20 97	41 44	21 77
Justice.....	7,557 54	7,506 19	6,038 70	6,956 91	8,935 05
Labour.....	4,995 59	3,835 93	3,385 17	4,884 44	6,562 16
Library of Parliament.....	534 50	837 00	894 73	638 55	835 43
Marine.....	43,211 28	46,192 68	34,280 95	36,177 29	49,123 19
Mines.....	18,015 55	20,320 68	19,423 09	18,121 82	17,158 49
National Defence.....	47,933 35	64,440 43	72,718 15	76,057 69	87,399 80
National Gallery of Canada.....	172 61	37 58	70 81	146 77	225 88
National Revenue.....	62,010 75	73,520 75	77,638 16	108 440 16	110,518 53
Naval Service.....	7,024 48				
Northwest Territories.....	4,414 55	3,417 62	1,797 68		
Patent and Copyright Office.....	4,421 82	3,770 33	8,062 54	9,255 02	9,568 57
Penitentiaries.....	8,259 05	7,682 06	7,731 48	9,555 26	8,574 39
Pension Commissioners.....	17 40				
Post Office.....	136,095 93	179,869 20	115,996 55	181,487 63	219,409 87
Privy Council.....	924 11	1,707 69	1,129 60	1,213 57	1,564 09
Public Printing and Stationery.....	78,243 78	70,034 99	56,790 20	59,740 43	69,672 29
Purchasing Commission.....	28,771 09	34,652 49	32,648 13	35,518 94	31,651 31
Railways and Canals.....	1,292 12	136 93			
Railway Commission.....	22,727 66	21,605 51	24,796 70	35,685 33	28,167 88
Research Council of Canada.....	5,351 53	6,507 51	5,201 39	7,306 12	7,161 32
Royal Mint.....	1,847 32	1,484 07	1,330 90	2,287 61	853 75
Royal Canadian Mounted Police.....	234 82	204 07	181 94	280 83	23,700 13
Russian Famine Fund.....	22,243 41	17,373 92	12,315 16	20,032 77	351 66
Secretary of State.....	308 59				
Senate of Canada.....	7,752 75	9,216 57	8,796 02	8,392 68	8,337 93
Soldier's Civil Re-establishment.....	5,700 97	6,339 30	6,306 99	5,108 47	5,859 57
Soldier Settlement Board.....	55,076 75	50,211 19	35,948 09	36,570 01	40,456 82
Supreme Court.....	24,443 30	20,891 60	14,459 82	17,462 01	20,206 21
Trade and Commerce.....	992 06	1,104 13	714 84	1,257 12	1,207 31
Total.....	37,221 66	33,553 34	30,332 34	34,034 26	45,127 67
Total.....	952,913 52	991,259 79	845,749 04	1,001,597 55	1,114,922 52

6. DETAIL OF EXPENDITURE OF APPROPRIATIONS

Gratuities paid under Civil Service Act, 1918......\$ 1,976 68

Detail of expenditure, death gratuities paid to widows or legal representatives of:

Miss Elizabeth Mullen, bindery girl, died March 7, 1926.....	\$ 138 67
Peter McStravick, folding machine operator, died May 12, 1926.....	303 34
Miss Ida Crowle, bindery girl, died April 13, 1926.....	138 67
Honore Lemieux, hand compositor, died August 1, 1926.....	312 00
Miss Jessie M. Murray, bindery forewoman, died April 17, 1926.....	210 00
Henry A. Carier, card plate printer, died August 11, 1926.....	250 00
Arthur Houle, hand compositor, died December 11, 1926.....	312 00
Harry Langley, pressman, died December 31, 1926.....	312 00
	<hr/> 1,976 68

Appropriation—Civil Government Salaries......\$ 76,770 00

Detail of expenditure—

Salaries paid during the year.....	\$ 76,751 31
Unexpended balance.....	18 69
	<hr/> 76,770 00

Appropriation—Civil Government Contingencies......\$ 10,500 00

Detail of expenditure—

Window cleaning.....	\$ 652 20
Washing office towels and welfare linen.....	236 50
Office printing.....	4,076 96
Office stationery.....	3,100 89
Travelling expenses.....	1,251 22
Telephone and telegraph.....	590 09
Cab hire and street car fare.....	140 55
Postage.....	96 00
Advertising.....	74 80
Newspapers and periodicals.....	233 11
Sundries.....	38 85
	<hr/> \$ 10,491 17
Unexpended balance.....	8 83
	<hr/> \$ 10,500 00

Appropriation—Plant, New......\$ 24,500 00

Detail of expenditure—

Linotype division.....	\$ 499 80
Stereotype division.....	7,897 32
Press division.....	3,125 00
Customs duties.....	1,956 68
Brokerage.....	6 00
Freight, etc.....	147 59
	<hr/> \$ 13,632 39
Unexpended balance.....	10,867 61
	<hr/> \$ 24,500 00

Appropriation—Plant, Repairs and Renewals......\$ 30,000 00

Detail of expenditure—

Bindery division.....	\$ 4,233 30
Die-stamping division.....	511 32
Divisions generally.....	556 23
Envelope division.....	69 48
Hand composing division.....	323 58
Linotype division.....	13,811 80
Mechanical division.....	2,542 90
Monotype division.....	2,357 27
Offices.....	43 79
Paper stores division.....	95 68
Press division.....	2,891 80
Ruling division.....	23 43
Printing and Sundry Stores division.....	386 56
Stereotyping division.....	71 64
Customs duties.....	1,789 27
Brokerage.....	52 00
Freight, etc.....	235 06
	<hr/> \$ 29,995 11
Unexpended balance.....	4 89
	<hr/> \$ 30,000 00

Appropriation—Printing and Binding Government Publications for sale and distribution to Departments and the Public..... \$ 30,000 00

Detail of expenditure—

Public Printing and Stationery—

Acts, public and private.....	\$ 6,000 26
Postal Guide and Supplements, 1926.....	1,431 91
Annual reports.....	5,857 84
Copies of Hansards.....	8,853 25
Members' speeches.....	7,841 16
Senators' speeches.....	14 11

\$ 29,998 53

Unexpended balance..... 1 47

\$ 30,000 00

Appropriation—Canada Gazette..... \$ 36,000 00

Detail of expenditure—

Printing of Canada Gazette.....	\$ 21,688 15
Paper used for above.....	3,527 95
Editing and translating.....	4,340 00

\$ 29,556 10

Unexpended balance..... 6,443 90

\$ 36,000 00

Appropriation—Distribution of Parliamentary Documents..... \$ 40,000 00

Detail of expenditure—

Office printing.....	\$ 558 24
Office stationery.....	318 59
Office stationery, "addressograph" equipment.....	7,205 14
Postage.....	2,473 00
Express and freight.....	134 48
Char service and cleaning material.....	936 25
Motor supplies, repairs, renewals, gasoline, oil—20 p.c. of cost.....	1,239 07
Sundries.....	204 00
Salaries (direct).....	25,689 94
Salaries (indirect), mechanical repairs and upkeep.....	1,240 98

\$ 39,999 69

Unexpended balance..... 0 31

\$ 40,000 00

Appropriation—Printing, binding and distributing the Annual Statutes..... \$ 10,000 00

Detail of expenditure—

Printing and binding.....	\$ 4,210 62
Unexpended balance.....	5,789 38

\$ 10,000 00

7. "CANADA GAZETTE"

COMPARATIVE STATEMENT OF Revenue and Expenditure on account of *Canada Gazette* from the year 1874 to the fiscal year ending March 31, 1927

Year	EXPENDITURE					REVENUE				
	Copies Gratis	Sub- scribers	Paper	Printing and Distributing	Editing and Trans- lating	Subscrip- tions	Advertising	Loss	Gain	
			\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1874....	1,045	77	1,142 17	2,416 40	119 45	242 20	931 43	2,504 39		
1875....	1,077	85	1,177 17	2,414 00	135 53	242 80	843 74	2,640 16		
1876....	1,049	88	1,195 98	2,301 51	184 80	241 80	578 41	2,862 08		
1877....	1,084	81	1,292 25	2,323 45	141 80	224 75	681 62	2,851 13		
1878....	1,108	79	1,016 65	2,139 48	125 80	268 40	683 47	2,330 06		
1879....	1,115	85	1,195 21	2,293 81	123 90	246 50	739 82	2,626 60		
1880....	1,170	70	1,208 48	2,357 72	106 30	243 90	865 38	2,563 22		
1881....	1,251	68	1,197 38	2,132 20	137 40	353 65	1,028 04	2,085 29		
1882....	1,238	92	1,346 42	2,449 58	199 00	378 44	2,706 28	910 28		
1883....	1,250	109	1,414 24	2,181 48	215 30	367 25	2,181 53	1,262 24		
1884....	1,290	85	1,411 33	2,231 23	148 24	414 67	1,921 82	1,454 31		
1885....	1,321	69	250 00	2,291 74	150 05	289 85	1,264 65	1,137 29		
1886....	1,318	77	2,302 00	2,288 57	62 20	299 70	2,007 82	2,345 25		
1887....	1,366	84	1,797 21	2,537 79	389 10	321 40	2,831 04	1,571 66		
1888....	1,369	81	2,164 85	2,933 57	349 80	307 35	2,909 72	2,231 15		
1889....	1,367	83	1,883 83	2,859 19	103 60	308 60	4,637 49		99 47	
1890....	1,429	71	1,758 50	3,128 36	204 00	487 95	2,777 03	1,825 88		
1891....	1,436	84	1,492 62	2,060 45	211 85	139 38	3,293 84	331 70		
1892....	1,429	86	1,480 19	2,069 36	188 98	313 47	3,436 32		11 26	
1893....	1,426	84	1,485 71	2,826 07	240 54	306 50	4,612 37		366 55	
1894....	1,418	82	1,183 66	2,485 08	265 10	298 73	3,545 87	89 24		
1895....	1,425	75	1,153 87	2,704 36	232 50	281 65	4,015 64		206 56	
1896....	1,428	72	1,129 52	3,007 00	259 75	276 65	4,678 69		559 07	
1897....	1,492	83	1,129 07	3,003 51	245 40	298 55	4,992 94		913 51	
1898....	1,438	87	1,450 21	3,803 11	337 10	312 70	5,574 45		296 73	
1899....	1,486	89	940 43	3,273 01	255 30	329 95	3,948 65	190 14		
1900....	1,529	96	1,092 72	3,640 17	289 50	350 00	4,679 98		7 59	
1901....	1,528	97	1,349 79	4,267 81	256 60	329 65	4,370 82	1,173 73		
1902....	1,553	97	1,430 89	3,858 22	284 00	361 80	4,451 39	759 92		
1903....	1,545	105	1,315 56	3,999 78	253 60	371 85	5,667 65		470 56	
1904....	1,559	116	1,427 48	4,368 81	309 80	430 40	4,523 25	1,152 44		
1905....	1,573	177	1,684 85	5,950 35	364 80	604 12	6,997 50	398 38		
1906....	1,559	191	1,629 58	6,909 57	460 85	750 00	7,644 35	605 65		
1907....	1,616	184	1,322 63	4,248 17	329 20	524 27	6,821 20		1,445 47	
1908....	1,625	200	1,805 72	7,484 48	709 80	762 15	8,472 51	765 34		
1909....	1,665	185	2,053 45	7,319 99	587 60	721 20	8,684 40	555 44		
1910....	1,692	208	2,158 56	7,983 10	815 80	775 25	14,219 41		4,037 20	
1911....	1,725	250	2,548 44	9,532 19	918 55	949 85	15,844 95		3,795 62	
1912....	1,742	258	2,943 28	9,600 27	438 60	979 15	21,077 11		9,074 11	
1913....	1,754	271	4,385 03	19,349 44	3,261 07	1,034 20	30,804 59		4,843 25	
1914....	1,791	284	2,720 83	15,477 24	3,842 06	1,090 05	23,062 88		2,112 80	
1915....	1,907	293	4,102 28	22,579 68	4,202 56	1,121 45	18,322 04	11,441 03		
1916....	1,901	424	3,018 22	14,978 79	2,905 34	1,505 58	28,357 80		8,961 03	
1917....	991	484	4,088 93	14,248 76	2,658 00	1,677 20	35,885 58		16,567 09	
1918....	1,000	600	6,966 17	28,214 72	3,764 71	2,335 35	29,671 57	6,938 68		
1919....	1,303	797	5,249 59	28,743 33	3,007 00	3,071 10	26,342 60	7,586 22		
1920....	1,278	722	4,693 32	42,850 34	3,268 00	2,746 00	47,579 26	486 40		
1921....	1,259	1,321	11,716 53	29,295 91	2,508 62	5,251 00	56,230 57		17,960 51	
1922....	1,037	1,088	8,721 43	34,963 74	3,160 00	4,331 35	73,498 94		34,485 12	
1923....	1,086	1,039	5,600 45	29,019 07	3,900 00	4,092 69	78,754 52		44,327 69	
1924....	1,122	1,063	4,410 90	26,175 61	4,140 00	3,973 35	68,194 09		37,440 93	
1925....	1,006	969	3,537 35	21,137 13	3,290 00	4,522 69	72,900 87		49,459 08	
1926....	1,102	698	3,052 08	21,481 34	4,210 00	3,442 45	63,442 70		38,141 73	
1927....	1,248	752	3,527 95	21,688 15	4,340 00	3,767 48	64,544 49		38,755 87	

*Translating and editing from 1913.

8. CASUAL REVENUE ACCOUNT

DETAIL of proceeds of Casual Revenue sales made during the fiscal year ending
March 31, 1927

Sales of parliamentary and other publications to departments and Parliament...	\$ 14,481 73	
Ditto to the public.....	35,846 07	
	<hr/>	\$ 50,327 80
Sales of <i>Canada Gazette</i> and advertising.....	64,544 49	
Sales of subscriptions.....	3,767 48	
	<hr/>	68,311 97
Sales of waste paper.....	\$ 20,509 98	
Sales of packing cases.....	471 20	
Sales of discarded typewriters.....	1,094 05	
Sales of waste twine.....	84 88	
Sales of discarded printing equipment.....	1,512 55	
Sales of old barrels.....	5 00	
	<hr/>	23,677 66
Sales of printing to departments and Parliament—		
Amount received in excess of expenditure during the fiscal year 1926-27.....		40,395 99
Total.....	\$	<hr/> <hr/> 182,713 42

STATIONERY BRANCH

OTTAWA, Sept. 20, 1927.

F. A. ACLAND,
King's Printer,
Ottawa, Ont.

SIR,—I have the honour to submit for your information the general statement of the accounts of this office from April 1, 1926 to March 31, 1927, as follows:—

Inventory—April 1, 1926.....	\$	134,030 72	
<i>Expenditure—Net—</i>			
Wages.....	\$	95,035 88	
Expense.....		8,514 06	
Stationery stock.....		988,108 44	
		<u>\$1,091,658 38</u>	
			\$1,225,689 10
<i>Sales—</i>			
Departments and Parliament.....	\$	1,114,922 52	
Sundries.....		1,988 05	
		<u>\$1,116,910 57</u>	
Inventory—March 31, 1927.....		137,792 78	
			<u>\$1,254,703 35</u>
Profit for the fiscal year 1926-1927.....	\$	29,014 25	
Debit Balance from 1925-1926.....		46,199 47	
Debit Balance to 1927-1928.....	\$	17,185 22	

In presenting the above report I take this opportunity of advising you that the Financial Statement from the Auditor General's Office has not yet come to hand showing the condition of the stock at the time of stock taking, but I was advised informally that his representatives had found the stock in even better condition than previous years. Since the last report I made further changes in the layout of the stock room, and changed the location of some of the staff, which tended to improve both the protection and service. An extra partition was put in with doors that prevent any but those who have business in the Department from entering the stock room. The alteration has been of great advantage, and as far as I can see at the moment the utmost protection that stock can be given.

During the year:—

22,461 requisitions were received from Departments,
3,190 letters were received,
13,644 letters were mailed.

Yours respectfully,

EDMUND RYDER,
Superintendent of Stationery.

DISTRIBUTION BRANCH

Following is a statement of the publications received for distribution by this division during the fiscal year ending March 31, 1927.

	Number of copies	
	English	French
PERIODICAL PUBLICATIONS AND BULLETINS		
Agricultural Statistics.....	89,084	12,971
Abstracts of Current Public Health.....	36,242	
Bank Statement.....	4,800	
Canada Gazette.....	124,000	
Canada Law Reports.....	78,000	
Canada Year Book.....	2,000	580
Canadian Tuberculosis Bulletin.....	136,006	15,018
Commercial Intelligence Journal.....	122,100	27,225
Judgments, Orders, Board of Railway Commissioners.....	15,756	
Labour Gazette.....	130,515	19,700
Natural Resources Bulletin.....	117,760	23,312
Postal Guide.....	2,050	175
Postal Guide Supplements.....	18,000	1,200
Statutes of Canada.....	4,501	510
Trade of Canada, Monthly Report.....	15,500	
Received for the Session, December 7, 1926, to December 15, 1926, and February 8, 1927, to April 14, 1927		
Senate Debates.....	48,150	
Minutes of the Senate.....	39,780	8,636
House of Commons Debates.....	335,124	52,704
Votes and Proceedings, House of Commons.....	89,208	21,816
Orders of the Day.....	93,040	12,478
Bills, first and third reading.....	822,800	20,000
Revised Edition of the Debates—		
Senate, Debates of the, 1926.....	362	91
House of Commons, Debates of the, 1926—		
Vol. I.....	505	152
Vol. II.....	503	152
Vol. III.....	504	152
Vol. IV.....	509	152
Vol. V.....	510	152
Sessional Papers—		
Journals of the Senate.....	398	150
Journals of the House of Commons.....	405	142
Miscellaneous—		
Acts.....	44,739	10,626
Special Committees.....	800	500
Miscellaneous.....	650,000	5,000
ANNUAL REPORTS		
Agriculture, Department of.....	5,272	1,812
Auditor General—		
Vol. I.....	1,471	Bilingual.
Vol. II.....	1,471	"
Separates—		
Agriculture.....	35	Bilingual
Customs and Excise.....	75	"
External Affairs.....	20	"
Immigration and Colonization.....	25	"
Indian Affairs.....	310	"
Interior.....	40	"
Labour.....	10	"
Marine and Fisheries.....	60	"
Mines.....	20	"
National Defence.....	50	"
Carried forward.....	3,032,510	235,406

	Number of copies	
	English	French
Brought forward.....	3,032,310	235,406
Auditor General— <i>Con.</i>		
Separates— <i>Con.</i>		
Post Office.....	75	Bilingual
Public Printing and Stationery.....	25	"
Public Works.....	50	"
Railways and Canals.....	35	"
Royal Canadian Mounted Police.....	10	"
Soldiers' Civil Re-establishment.....	25	"
Trade and Commerce.....	20	"
Canal Statistics.....	1,016	
Chief Electoral Officer.....	785	
Coal Statistics.....	100	
Customs and Excise.....	822	
Customs and Excise Shipping.....	414	Bilingual
Dominion Statistician.....		
Estimates.....	1,606	193
External Affairs.....	427	100
Geographic Board.....	300	
Grain Commissioners.....	791	
Health.....	1,592	
Immigration and Colonization.....	1,321	331
Insurance, Department of, Vol. I, Fire.....	621	
Insurance, Department of, Vol. II, Life.....	806	
Indian Affairs.....	758	111
Interior.....	766	766
Labour.....	1,730	312
Marine and Fisheries, Marine Branch.....	601	177
Marine and Fisheries, Fisheries Branch.....	792	184
Mines.....	3,242	1,086
National Defence, Militia Service.....	516	102
National Defence, Naval Service.....	415	134
Patents, Commissioner of.....	579	126
Penitentiaries, Superintendent of.....	1,612	55
Postmaster General.....	909	171
Public Accounts.....	1,223	146
Public Printing and Stationery.....	180	37
Public Works.....	495	126
Railways and Canals.....	776	149
Railway Commissioners.....	447	141
Royal Canadian Mounted Police.....	1,009	
Secretary of State.....	456	97
Soldiers' Civil Re-Establishment.....	1,214	106
Trade and Commerce.....	784	137
Weights and Measures.....	746	
Total publications received.....	3,062,601	240,310

The total sales made by this branch during the fiscal year ending March 31, 1927, including subscriptions to Canada Gazette is as follows: To Departments, \$14,481.73; to the Public, \$39,613.55; with a decrease of sales to the Departments of \$2,884.82 and an increase to the public of \$1,022.12 from the previous fiscal year.

During the year 1926 a departmental Post Office was organized to relieve the congestion caused by the large volume of mail despatched and the Postal branch is now forwarding direct to the trains, 80 per cent of the mail of the department. The following statement shows the operations of the post office for the period covering September 1926 to March 1927 inclusive.

Number of Insured Parcels.....	3,924
Number of Registered Letters.....	1,371
Number of mail bags despatched during the period.....	13,576
Number sent direct to Station.....	10,907
Number sent to Post Office for final sortation.....	2,669

During the five months' period November 1926-March 1927 the number of letters mailed from this office was 43,127.

DISTRIBUTION of Statutes of Canada, being 16-17 George V, Second Session Fourteenth Parliament, 1926 (Bound in Cloth)

To Whom Sent	English	French
PARLIAMENT OF CANADA		
Cabinet Ministers.....	19	4
Senators.....	74	19
Members of the House of Commons.....	179	56
Officers of the Senate.....	9	
Officers of the House of Commons.....	13	5
	294	84
JUDICIAL AND DEPARTMENTAL LIST DOMINION GOVERNMENT		
Judges, Supreme Court.....	5	2
Judges, Exchequer Court.....	2	1
Library, Supreme Court.....	6	3
Library of Parliament.....	20	10
Library of Parliament (for exchange).....	48	
Deputy Ministers and Departments.....	100	10
Department of Justice for (agents).....	75	
	256	26
PROVINCE OF ALBERTA		
Provincial Government.....	14	
Judges.....	23	
Clerks, Supreme Court.....	7	
Libraries.....	13	
Newspapers.....	6	
Stipendiary Magistrates.....	27	
Police Magistrates.....	7	
	97	
PROVINCE OF BRITISH COLUMBIA		
Provincial Government.....	16	
Judges.....	24	
Clerks, County Courts.....	9	
Registrar.....	2	
Registrar, County Court.....	1	
Stipendiary Magistrates.....	61	
Sheriffs.....	7	
Libraries.....	20	
Newspapers.....	10	
Police Magistrates.....	3	
	153	

DISTRIBUTION of Statutes of Canada—Continued

	English	French
PROVINCE OF MANITOBA		
Provincial Government.....	11	
Judges.....	21	
Clerks, County Courts.....	55	
Police Magistrates.....	2	
Sheriffs.....	7	
Prothonotaries.....	1	
Stipendiary Magistrates.*.....	65	
Libraries.....	13	
Newspapers.....	4	
Commissioners of Police.....	2	
	181	
PROVINCE OF NEW BRUNSWICK		
Provincial Government.....	11	
Judges.....	14	
Clerks, County Courts.....	14	
Clerks, Circuit Courts.....	9	
Clerks, Supreme Court.....	1	
Deputy Clerk in Equity.....	1	
Sheriffs.....	14	
Stipendiary Magistrates.....	27	
Newspapers.....	6	
Clerk of the Crown.....	1	
Libraries.....	1	
Police Magistrates.....	9	
	108	
PROVINCE OF NOVA SCOTIA		
Provincial Government.....	10	
Judges.....	14	
Barristers, Society of Nova Scotia.....	1	
Sheriffs.....	18	
Clerks, County Courts.....	26	
Stipendiary Magistrates.....	30	
Newspapers.....	8	
Library.....	1	
Clerks, Admiralty Court.....	1	
	109	
PROVINCE OF ONTARIO		
Provincial Government.....	21	1
Judges.....	92	1
Officials at Osgoode Hall.....	8	
Police Magistrates.....	204	
Sheriffs.....	41	
Clerks of the Peace.....	45	
Clerks, County Court.....	44	
County Crown Attorneys.....	51	
Law Associations.....	41	
Commissioner of Police.....	1	
Newspapers.....	38	1
Libraries.....	7	1
	593	4
PROVINCE OF PRINCE EDWARD ISLAND		
Provincial Government.....	7	
Judges.....	5	
Stipendiary Magistrates.....	2	
Prothonotaries.....	3	
Sheriffs.....	3	
Police Magistrates.....	6	
Clerks of the Crown.....	1	
Law Society.....	2	
Newspapers.....	3	
	32	

DISTRIBUTION of Statutes of Canada—*Continued*

To whom Sent	English	French
PROVINCE OF QUEBEC		
Provincial Government.....	13	15
Judges.....	20	38
Clerk, Admiralty Court.....	1	
Judges Chambers.....	9	8
Advocate Libraries.....	9	3
Clerks, Sessions of the Peace.....	2	3
Recorders.....	5	8
Sheriffs.....	4	17
Prothonotaries.....	10	25
Clerks of the Peace.....	5	22
Clerks of Circuit Court.....	16	74
Clerks of District Court.....	11	
Clerks of the Crown.....	3	3
District Magistrates.....		13
Newspapers.....	6	10
Police Magistrates.....	1	4
Libraries.....	4	13
Bar Associations.....	9	
	128	256
PROVINCE OF SASKATCHEWAN		
Provincial Government.....	11	
Judges.....	31	
Clerks, Supreme Court.....	5	
Sheriffs.....	4	
Libraries.....	16	
Newspapers.....	5	
Stipendiary Magistrates.....	8	
Clerks, District Court.....	1	
Master in Chambers.....	1	
	82	
YUKON TERRITORY		
The Commissioner.....	2	
Officials.....	7	
Police Magistrate.....	1	
Libraries.....	3	
Judge.....	1	
Newspaper.....	1	
	15	
OUTSIDE CANADA		
High Commissioner for Canada, London, England.....	2	
Commissioner General for Canada, Paris, France.....		1
United Kingdom—Officials and Libraries.....	20	
British Overseas Dominions.....	67	
United States Officials.....	4	
Ministère de l'Agriculture et Commerce, Paris.....		3
Ministère des Affaires Etrangères, Paris.....	1	1
International Institute of Agriculture, Italy.....	1	
Total.....	95	5
MISCELLANEOUS		
Consuls General in Canada.....	5	2
Salos.....	2,093	71
	2,098	73

DISTRIBUTION of Statutes of Canada—*Concluded*

RECAPITULATION

To whom sent	English	French
Cabinet Ministers.....	19	4
Parliament of Canada.....	275	80
Departmental List.....	256	26
Province of Alberta.....	97	
“ British Columbia.....	153	
“ Manitoba.....	181	
“ New Brunswick.....	108	
“ Nova Scotia.....	109	
“ Ontario.....	593	4
“ Prince Edward Island.....	32	
“ Quebec.....	128	256
“ Saskatchewan.....	82	
Yukon Territory.....	15	
Outside of Canada.....	95	5
Consuls Generals in Canada.....	6	1
Sales.....	2,093	71
Balance on hand.....	258	63
Number of copies printed.....	4,500	510

DISTRIBUTION of Statutes of Canada, being 16-17 George V, First Session,
Fifteenth Parliament, 1926 (Bound in $\frac{1}{2}$ Calf)

To whom sent	English	French
Ministers.....	17	5
Sales.....	7	0
Balance on hand.....	26	10
Number of copies printed.....	50	15

A. L. NORMANDIN,

Officer in Charge.

REPORT OF THE SUPERINTENDENT OF SUPPLIES

FISCAL YEAR, 1926-27

F. A. ACLAND,
King's Printer,
Ottawa, Ont.

DEAR SIR,—I have the honour to submit report of the Purchasing Branch for the fiscal year 1926-27. The total amount of money paid for purchases made by the four divisions of this branch is \$1,892,249.99, subdivided as follows:—

—	Canadian	United Kingdom	United States	Other Countries	Total Material Purchased	Customs Duty and Brokerage	Freight and Express	Grand Total
	\$ cts	\$ cts	\$ cts.	\$ cts.	\$ cts.	\$ cts	\$ cts.	\$ cts.
Stationery and Paper Stores	1,466,163 27	11,380 10	22,714 57	704 65	1,500,962 59	4,294 81	18,268 30	1,523,525 70
Printing Stores	93,690 81	68 31	18,288 83	.....	112,047 95	5,070 60	1,039 13	118,157 68
Lithographing, Printing, Binding, Engraving, etc.	246,559 90	.....	29 03	.....	246,588 93	.....	2,604 13	249,193 06
Distribution.	1,239 07	.....	.....	.....	1,239 07	.....	134 48	1,373 55
Totals....	1,807,653 05	11,448 41	41,032 43	704 65	1,860,838 54	9,365 41	22,046 04	1,892,249 99

For the above mentioned purchases 1,211 personal accounts were opened for stationery and paper purchases; 209 for printing stores purchases and 88 for lithographing and engraving purchases; 26,054 invoices were received, audited and certified ready for payment; 24,131 individual orders were issued, and 1,120 special specifications for tenders were prepared. Sale of discarded equipment, machines, etc., amounted to \$175.00. Metal dross exchanged for virgin metal, 22,497 pounds to the value of \$1,124.84. Customs entries for import and export, 268; number of express and freight slips audited and cleared for payment 2,204.

Work performed or supervised by the Lithographing and Engraving Division is as follows: Cheques lithographed, 3,284,505; maps lithographed, 858,376; Forms, certificate, posters, etc., 4,118,988; Money Order Books, 183,031; Booklets, (Offset) 422,299; Printed cards and tags, 4,000,000; Line Engravings and Halftones, 10,638; Electros and Dies, 908; Heliotype prints, 36,807; Cartons and Envelopes, 243,300; Wrappers and Stickers, 450,000; Pads, 77,270; Binding (books), 15,935.

GOVERNMENT NEWSPAPER ADVERTISING

The total amount of the invoices audited and passed for payment by this department for Government advertising during the fiscal year ending March 31, 1927, is \$72,961.95, the details of which are set forth in statement on the next page. These accounts were paid by the several departments for which the advertising is done and the amount is therefore not included in the statement of expenditure of this department.

The number of advertising accounts audited is 4,596 and 3,625 orders were issued, of which 2,124 were for transient advertising and 1,501 for space contract advertising.

AUDIT OF GOVERNMENT ADVERTISING FOR FISCAL YEAR ENDING MARCH 31, 1927

	Ontario		Quebec		New Brunswick		Nova Scotia		Prince Edward Island		Manitoba		Saskatchewan		Alberta		British Columbia		Other Countries		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.		
Agriculture.	2,767	15					12	00	10	80	19	57	21	80	8	00	27	60	1,327	20	4,194	21
Civil Service Commission.	412	17	202	22	13	54	52	61	7	58	63	29	31	16	38	89	82	32	49	79	953	57
Governor General's Secretary.	622	45																			622	45
Health.			8	00	7	20	8	15	9	60											32	95
Indian Affairs.	110	17	14	70	6	24	26	08			32	85	11	10	101	85	499	65			308	25
Interior.	4,378	48	1,762	76	431	00	798	95	41	95	2,235	60	2,227	26	1,891	27	1,785	15			15,552	51
Justice.					8	28															9	57
Labour.	40	00	8,006	49																	8,046	49
Marine and Fisheries.	1,816	70	1,332	99	180	35	315	29	56	60	438	98	467	65	414	88	447	84	1	50	5,472	78
Mines.			345	85													33	33			379	18
National Defence.	2,345	09	202	76	33	25	157	00			24	00	21	60	17	92	112	85	21	00	3,035	47
National Revenue.	610	03	329	84	125	57	101	50	4	00	56	41	30	54	9	00	279	07			1,546	06
Post Office.			2,084	57	765	92	1,279	44	159	80	104	99	254	32	677	36	154	21			5,480	61
Public Printing and Stationery.	74	80																			74	80
Public Works.	7,509	47	4,084	24	499	43	936	17	72	01	312	70	73	80	88	21	2,706	82			17,182	85
Railways and Canals.	1,049	54	675	47											11	80					1,736	81
Royal Canadian Mounted Police.	20	00													6	00					26	00
Soldiers Civil Re-Establishment.	1,286	25									617	00	50	00					592	51	2,545	76
Soldier Settlement Board.															44	70					44	70
Trade and Commerce.	4,223	63	515	30			8	40			369	60									5,116	93
	27,295	93	20,565	19	2,070	87	3,606	19	362	34	4,274	99	3,294	33	3,311	18	6,128	84	1,992	09	72,961	95

* This includes a large amount paid to a Toronto Agency for advertising in all provinces.

† This amount paid to a Montreal Agency is for advertising in all the provinces.

Below is a statement of the total amount of advertising accounts audited by this department from the year 1876 to the fiscal year ending March 31, 1927, inclusive.

CALENDAR YEAR		FISCAL YEAR	
1876.....	\$ 12,529 27	1898-1899.....	\$ 27,699 72
1877.....	12,751 56	1899-1900.....	46,317 74
1878.....	20,583 77	1900-1901.....	50,790 40
1879.....	39,676 60	1901-1902.....	53,850 75
1880.....	63,092 50	1902-1903.....	41,078 02
1881.....	30,015 44	1903-1904.....	57,898 72
1882.....	50,604 71	1904-1905.....	102,848 11
1883.....	30,149 31	1905-1906.....	107,812 56
1884.....	39,401 48	1906-1907.....	89,329 77
1885.....	33,782 53		
1886.....	25,102 83	(March 31)	
1887.....	48,596 03	1907-1908.....	141,200 45
1888.....	44,520 30	1908-1909.....	156,673 50
1889.....	35,939 47	1909-1910.....	102,841 15
1890.....	26,102 48	1910-1911.....	144,081 66
1891.....	27,519 59	1911-1912.....	166,224 26
1892.....	24,819 54	1912-1913.....	204,762 87
1893.....	26,704 27	1913-1914.....	247,477 61
1894.....	26,423 72	1914-1915.....	200,441 19
1895.....	27,424 68	1915-1916.....	210,818 48
1896.....	30,760 76	1916-1917.....	295,694 98
1897.....	35,138 54	*1917-1918.....	496,645 77
1898 (6 mos. to June 30, 1898).....	16,312 58	1918-1919.....	622,197 21
		1919-1920.....	235,663 93
		1920-1921.....	183,656 65
		1921-1922.....	98,663 02
		1922-1923.....	224,885 07
		1923-1924.....	129,611 43
		1924-1925.....	77,434 09
		1925-1926.....	105,021 81
		1926-1927.....	72,961 95

*Includes advertising of Victory Loan, 1918, amount \$184,064.59, contracted for with Canadian Press Association.

J. O. PATENAUDE,

Superintendent of Supplies

DOMINION OF CANADA

SIXTIETH ANNUAL REPORT

OF THE

DEPARTMENT OF MARINE
AND FISHERIES

FOR THE

FISCAL YEAR 1926-27

MARINE



OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1928

*To His Excellency the Right Honourable Viscount Willingdon, G.C.S.I.,
G.C.M.G., G.C.I.E., G.B.E., Governor General and Commander-in-Chief
of the Dominion of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

I have the honour to submit herewith, for the information of Your Excellency and the Parliament of Canada, the Sixtieth Annual Report of the Department of Marine and Fisheries, Marine Branch.

I have the honour to be,

Your Excellency's most obedient servant,

P. J. ARTHUR CARDIN,
Minister of Marine and Fisheries.

DEPARTMENT OF MARINE,
OTTAWA, 1927.

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REPORT

OF THE

DEPUTY MINISTER OF MARINE AND FISHERIES

To the Hon. P. J. ARTHUR CARDIN,
Minister of Marine and Fisheries.

SIR.—I have the honour to submit herewith my report for the fiscal year ended March 31, 1927.

At the beginning of 1926, Lloyd's returns showed a decrease in the amount of world merchant shipping under construction of about 125,000 tons as compared with the 1925 output.

The countries chiefly affected were Great Britain and Ireland, and Germany. Great Britain and Ireland had in hand at the beginning of 1926, 885,013 tons of merchant shipping, a decrease of 199,620 tons as compared with the 1925 output, which amounted to 1,084,633 tons (Lloyds statement).

Germany had in hand at the beginning of 1926, 234,145 tons of merchant shipping; her 1925 output amounted to 406,374 tons (Lloyds statement). Her building program was therefore reduced by 172,229 tons and almost cut in half. On the other hand, of the remaining continental countries, Italy and France had increased their building programs at the commencement of the year 1926 by very considerable margins. The United States and the British dominions showed slight decreases, Holland a slight increase, while Japan remained practically stationary.

Lloyds returns for the quarter ended March 31, 1926, show a total world tonnage of 2,010,206 tons under construction, as world shipping in hand at the beginning of 1926 amounted to 2,069,545 tons (Lloyds statement), the March returns show a falling-off of 59,339 tons.

Great Britain and Ireland had in hand at the close of March, 1926, 843,070 tons of merchant shipping, as against 885,013 tons under construction at the beginning of the year, a decrease of about 42,000 tons. Germany's figures for the March quarter are 216,871 tons, as against 234,145 tons for the previous quarter, a decrease of 17,274 tons. Italy's 298,530 tons, as against 309,578 tons, a decrease of 11,048 tons. France's 155,965 tons, as against 167,256 tons, a decrease of 11,291 tons. Holland's 133,605 tons, as against 108,894 tons, an increase of 24,711 tons. The United States 117,777 tons, as against 105,211 tons, an increase of 12,566 tons. Japan's 45,690, as against 52,210, a decrease of 6,520 tons. It will be seen that Lloyd's March returns of shipping in hand show a decline, as compared with those of the previous quarter in all the chief maritime countries, with the exceptions of Holland and the United States, and also a decline, though not a pronounced one, in world tonnage in hand.

Lloyd's returns for the quarter ended June 30, 1926, show world tonnage in hand to amount to 1,970,687 tons, a drop of 39,519 tons as compared with the previous quarter. Great Britain's and Ireland's total, 841,338 tons, is about the same as that of the previous quarter, but about 250,000 tons less than the tonnage being built a year ago. Figures for the other leading maritime countries at June 30, 1926, are Italy, 287,246 tons; France, 153,955 tons; Germany, 148,851 tons; Holland, 148,245 tons; and United States, 133,268 tons: as compared with tonnage in hand at the end of the previous quarter, it will be seen that there is a slight decrease in Italy and France, a marked one in Germany, and quite a perceptible increase in Holland and the United States.

MARINE AND FISHERIES

MOTOR SHIPS

At the end of June the world tonnage of steamships under construction amounted to 1,051,649 tons, and of motor ships to 885,100 tons. The motor ship tonnage amounted to a little over 84 per cent of the steam tonnage. At the beginning of the year Lloyds estimated world motor tonnage in hand at about 60 per cent of the steam tonnage. The rapid development of the internal combustion engine as a mode of propulsion is apparent.

In Great Britain and Ireland at June 30, 1926, motor tonnage in hand amounted to about 54 per cent of the steam tonnage then under construction; but in many of the Continental countries and in Japan the proportion of motor tonnage being built greatly exceeded the steam tonnage. In Denmark, Holland, Italy, Japan, and Sweden combined, there were building at the close of June, 1926, 426,241 tons of motor ships, and only 129,380 tons of steamships.

Included in this motor ship tonnage are 56 ships of between 6,000 and 10,000 tons; 7 of between 10,000 and 15,000 tons; 4 of between 15,000 and 24,000 tons; and 1 of about 33,000 tons.

As compared with the June returns, Lloyds September returns show a decline of world shipping in hand of about 120,000 tons, Great Britain and Ireland accounting for 66,541 tons, other countries for the remainder about 53,000 tons, of these France, Italy, and Germany show slight decreases in shipping in hand at September 30, Holland and the United States slight increases.

At the close of the September quarter work was suspended on 107,498 tons of British and Irish shipping. There was a slight decrease of world motor ship tonnage under construction at the end of the September quarter as compared with the June one, the figures being 869,509 tons and 885,100 tons respectively.

MERCANTILE SHIPBUILDING IN 1926

These returns are from Lloyds Register Annual Summary, are in gross tons, and comprise only merchant ships of 100 gross tons or upwards.

TABLE showing the number and tonnage of merchant vessels launched in Great Britain and Ireland during the two years 1925 and 1926.

District	1926								Total 1925	
	Steamers		Motor Ships		Sail and Barges		Total			
	No.	Gross Tonnage	No.	Gross Tonnage	No.	Gross Tonnage	No.	Gross Tonnage	No.	Tons
Aberdeen.....	9	3,723					9	3,723	10	6,352
Barrow, Maryport and Workington.....	2	7,666	1	4,850			3	12,516	4	49,913
Belfast.....	3	15,568	6	76,651			9	92,219	12	57,506
Bristol.....	2	520					2	520		
Dublin.....	1	207	1	525			2	732		
Dundee.....	3	2,603	2	7,558	2	600	7	10,761	6	20,935
Clyde {Glasgow.....	33	93,821	12	50,311	3	2,102	48	146,234	84	331,435
{Grenock.....	26	120,752	1	200	1	459	28	121,411	38	175,282
Hartlepool.....	3	14,814					3	14,814	9	37,874
Hull.....	11	8,271					11	8,721	43	27,733
Leith.....	5	6,024	1	1,100			6	7,124	8	4,738
Liverpool.....	7	34,619					7	34,619	11	21,679
Middlesbro', Stockton and Whitby.....	11	11,313	1	8,875	9	2,181	21	22,369	25	58,786
Newcastle.....	18	86,187	7	40,422			25	126,609	51	194,614
Southampton.....	2	1,168	1	335			3	1,503	9	3,832
Sunderland.....	6	24,577	2	10,610			8	35,187	23	91,581
Other Districts.....			2	476	3	480	5	956	9	2,373
Total.....	142	431,833	37	201,913	18	5,822	197	639,568	342	1,084,633

TABLE showing size of merchant vessels launched in Great Britain and Ireland during 1926.

Tonnage		Steam	Motor	Sail and Barges
100 and under	500 tons	33	7	16
500 "	1,000 "	26	3	2
1,000 "	2,000 "	14	1	
2,000 "	3,000 "	18	2	
3,000 "	4,000 "	7		
4,000 "	5,000 "	10	2	
5,000 "	6,000 "	15	7	
6,000 "	8,000 "	5	9	
8,000 "	10,000 "	5	3	
10,000 "	12,000 "	5	1	
12,000 "	15,000 "	4		
15,000 "	20,000 "			
20,000 tons and above			2	
Total		142	37	18

TABLE showing the countries for which the merchant vessels launched in Great Britain and Ireland during 1926 have been built.

Countries for which intended	No.	Gross Tonnage
Great Britain and Ireland	146	549,660
British Dominions	24	17,408
Argentina	4	4,181
Brazil	1	900
Egypt	2	1,562
France	1	613
Holland	1	2,046
Iceland	2	847
Italy	1	5,787
Jugo-Slavia	1	5,607
Norway	8	41,543
Sarawak	1	316
Spain	2	2,382
Venezuela	3	6,716
otal	197	639,568

It will be seen from the above table that in 1926 the British dominions were Great Britain and Ireland's best customer as to the number of vessels—24 to Norway's 8. The tonnage for Norway, however, was greater than that for the dominions—41,543 to 17,408 tons.

The total tonnage launched in 1926 on foreign account amounted to 89,908 tons, about 14 per cent of the total tonnage launched during the year.

In 1925 the tonnage launched on foreign account amounted to 178,464 tons, about 16½ per cent of the total tonnage launched during the year.

It will thus be seen that there has been a falling-off during 1926 in British shipping built on foreign account as compared with 1925, and a still greater decline when compared with the five pre-war years 1909-13, when the output of United Kingdom shipping on foreign account amounted on an average to about 22 per cent of the total output for these years.

SIZE AND TYPE OF VESSELS

The returns for 1926 show that 44 vessels of between 5,000 and 10,000 tons each and 12 vessels of 10,000 tons and upwards were launched. The largest are the motorships *Alcantara* (22,150 tons) and *Carnarvon Castle* (20,063 tons), and the four turbine steamers *Almeda*, *Andalusia*, *Avelona*, and *Avila*, of about 14,000 tons each.

Excluding vessels of less than 1,000 tons, 19 vessels of 100,020 tons, for the carriage of oil in bulk were launched during 1926. Of these, 14 vessels of about 72,200 tons were built on the Isherwood system of longitudinal framing.

The tonnage of steamers fitted for burning oil fuel, launched during the year, amounts to nearly 220,000 tons.

The returns include a number of vessels designed for channel, coasting, fishing, towing, harbour service, and other special purposes.

The average tonnage of steamers and motorships launched during the year is 3,540 tons. If the vessels of less than 500 tons are excluded, the average is increased to 4,486 tons, as compared with 4,439 in 1925, 3,777 in 1924, 3,805 in 1923, and 5,186 in 1922.

VESSELS FITTED WITH TURBINES

Further progress was recorded in the use of steam turbines during 1926, when 13 vessels with a total tonnage of 119,308 tons were launched, which will be fitted with this method of propulsion, and all of them will have geared turbines. It may be stated that of the vessels of 10,000 tons and upwards launched during the year, 8 are to be fitted with turbines.

VESSELS FITTED WITH INTERNAL COMBUSTION ENGINES

The tonnage of vessels fitted with internal combustion engines in comparison to the total output is steadily increasing. The tonnage of such vessels launched during 1919 was 32,936 tons, while during 1925 it amounted to 267,217 tons; during 1926, 37 motorships of 201,913 tons have been launched, this tonnage represents over 46 $\frac{3}{4}$ per cent of the *steam tonnage* launched. As stated previously the two largest vessels launched during the year are motorships, the *Alcantara* and the *Carnarvon Castle*, of 22,150 tons and 20,063 tons, respectively.

OUTPUT OF LEADING SHIPBUILDING CENTRES

The Clyde district occupies first place amongst the shipbuilding centres, showing an output of 267,645 tons. Then follow the Tyne (126,609 tons), Belfast (92,219 tons), the Tees (37,183 tons), the Wear (35,187 tons), and the Mersey (34,619 tons). The largest decrease, as compared with 1925, has taken place on the Clyde, the figures for which are 239,072 tons lower than the previous year. The decrease on the Tyne amounts to 68,005 tons, on the Tees to 59,477 tons, and on the Wear to 56,394 tons. At Belfast there has been an increase of 34,713 tons, and on the Mersey of 12,940 tons.

Italy

The total figures for this country—220,021 tons—are 77,975 tons higher than those for 1925, and are the highest ever recorded for this country, this being the first year that the output of Italy exceeds that of any other country abroad. The tonnage launched amounts to 21 $\frac{1}{4}$ per cent of the total output abroad for the year 1926. Fourteen vessels of 94,136 tons were launched in the Trieste district, as compared with an output of 110,006 tons during the previous year.

The totals comprise one motorship of about 33,000 tons (*Augustus*) and one turbine steamer of 32,583 tons (*Roma*), both launched at Sestri Ponente, near Genoa, and the motorship *Vulcania* of 23,700 tons, launched at Monfalcone, near Trieste. Eleven vessels were launched of between 6,000 and 10,000 tons each, and one of just over 10,000 tons. Seventeen motorships of 153,121 tons were launched, and three turbine-engined vessels of 48,233 tons.

Of the total output abroad of motorships nearly 30 per cent was launched in Italy.

Germany

During the year under review 60 vessels of 180,548 tons were launched. As compared with the output for 1925, the present figures show the large decrease of 225,826 tons and represent less than $17\frac{1}{2}$ per cent of the total output abroad during 1926, as compared with nearly 37 per cent in 1925.

These figures include three vessels to be fitted with geared steam turbines, one of 21,200 tons and two of 7,288 tons; they comprise, also, 22 vessels of 70,478 tons to be fitted with oil engines, five tankers of 44,792 tons, and the *Padua*, a steel 4-masted bark of 3,064 tons.

The totals include three vessels of between 4,000 and 6,000 tons, 11 of between 6,000 and 10,000 tons, and two vessels of above 10,000 tons each, including the turbine steamer *New York*, of 21,200 tons.

United States

The output for the year 1926, namely, 150,613 tons, is 21,837 tons higher than during 1925, but about 3,925,000 tons less than that of the record year 1919.

Of the tonnage launched, 37 steamers and motorships of 81,350 tons and 27 barges of 25,954 tons were built on the Atlantic coast, five steamers of 35,396 tons on the Great Lakes, and nine vessels of 7,913 tons on the Pacific coast.

The largest vessels launched during 1926 were the turbine steamer *Malolo*, of 17,200 tons, built at Philadelphia; six vessels of between 5,000 and 9,000 tons launched on the Atlantic coast; and two vessels of about 8,000 tons launched on the Great Lakes.

Four turbine steamers of 34,950 tons were launched in this country during 1926. The motor tonnage launched amounts to 23,836 tons; of oil tankers of 1,000 tons and upwards, only two, of 10,166 tons, were launched.

The totals also include five vessels of 28,846 tons built on the Isherwood system of longitudinal framing, and, as previously stated, 12 vessels with a total tonnage of 10,809 tons which will have oil engines or turbines in conjunction with electric motors for the final drive.

France

The output for the year—121,342 tons—is 45,773 tons higher than that for 1925.

The total figures include two motorships and one turbine steamer of between 8,000 and 9,000 tons each, one steam tanker of 11,500 tons, and the turbine steamer *Ile de France*, of 43,500 tons, the largest vessel launched in the world during 1926.

Thirteen vessels of 34,403 tons, fitted with oil engines, were launched in this country during the year. Of the steamers launched in France, five of about 70,000 tons are fitted for burning oil fuel.

Holland

The total tonnage launched during 1926—93,671 tons—is 14,848 tons higher than the 1925 figures. As usual, the figures for this country do not include vessels exclusively intended for river navigation, the total tonnage of which vessels reaches a high figure.

Vessels launched of over 5,000 tons each include one steamer of 8,700 tons and six motorships of about 7,100 tons each.

There were launched in this country during the year 25 vessels, of 55,170 tons, to be fitted with oil engines; six of these, of 43,212 tons, and two steamers of 5,203 tons, are intended for the carriage of oil in bulk.

Scandinavian Countries

The total tonnage launched in Denmark, Norway, and Sweden amounts to 134,863 tons, a reduction of 20,960 tons as compared with the output for 1925, almost entirely due to the decrease of 19,568 tons in the output from Norwegian yards.

The total figures include 18 motorships of between 4,000 and 7,500 tons (nine in Denmark and nine in Sweden), while the largest steamer launched in these countries is of less than 2,700 tons.

The total tonnage of the vessels fitted with internal combustion engines launched in these countries during 1926 amounts to 115,958 tons, of which 63,537 tons were launched in Denmark, 51,660 tons in Sweden, and 761 tons in Norway.

Japan

The output for this country—52,405 tons—is 3,379 tons less than that in 1925.

The 1926 totals comprise four vessels of between 5,400 tons and 7,300 tons each, one of which (5,484 tons) is fitted with steam turbines, and three will be fitted with oil engines.

British Dominions

The total tonnage launched in all the British Dominions overseas during 1926, namely, 33,678 tons, is 12,400 tons less than in 1925.

Of the total output, 25,284 tons were launched in Canada, including 10,836 tons on the Great Lakes.

The totals include five steamers of between 2,300 and 2,500 tons each and one of 10,480 tons (*Glenmohr*) launched at Toronto.

SUMMARY		
Country		Gross Tons
Great Britain and Ireland.....		639,568
Italy		220,021
Germany		180,548
United States		150,613
Scandinavian Countries (Denmark, Norway, Sweden)		134,863
France		121,342
Holland		93,671
Japan		52,405
British Dominions		33,678

GENERAL STATISTICS

In 1926 the output in Great Britain and Ireland represented 38.2 per cent of the world's output for 1926.

In 1925 the percentage for Great Britain and Ireland was 50 per cent; the 1926 percentage thus shows a decrease of about 11 per cent.

Of the 1926 tonnage launched abroad (in countries other than Great Britain and Ireland) Italy comes first with 21½ per cent, Germany second with a little over 17 per cent, and the United States third with about 14 per cent.

The German percentage of tonnage launched abroad in 1925 was 37 per cent, that of the United States 11.5 per cent.

During 1926, 704,006 tons of shipping fitted with internal combustion engines were launched.

In 1925, 843,629 tons of similar tonnage were launched. This was about 65 per cent of steam tonnage launched in 1925, but the 1926 total of motor tonnage represents about 76 per cent of the 1926 steam tonnage. And at the beginning of 1927 the motor tonnage being built was about 90 per cent of the steam tonnage, thus showing the growing popularity of this system of propulsion.

The gross tonnage of sea-going steel and iron steamers in June, 1914, amounted to 42,514,000 tons, in June, 1926, to 39,117,000 tons, an increase of over 16½ million tons.

During the 1924-26 period there has been a remarkable increase in certain types of vessels. Tankers (vessels for carrying fuel oil in bulk) in 1914 totalled 1,479,000 tons; in 1926, 5,665,000 tons.

Motor ship tonnage, which in 1914 only amounted to 234,000 tons, in 1926 totalled three and one-half million tons (including auxiliaries).

A marked change has taken place in the relative use of coal and fuel oil for boilers.

In 1914 the tonnage of steamers fitted for oil fuel was 1,310,000 tons; in 1926 the figures were eighteen and one-quarter million tons.

At the end of June, 1926, according to the then obtainable figures, there were over six million gross tons of shipping laid up; this comprised nearly four million tons of United States shipping laid up in that country and 1,360,000 tons of British shipping laid up in Great Britain and Ireland. Since June, 1926, however, there has been a marked improvement, particularly in Great Britain, in the amount of shipping laid up, although complete world figures are not yet available. At the end of September, 1926, shipping laid up in Great Britain and Ireland had fallen to 550,000 tons, a drop of about 800,000 tons as compared with the previous quarter.

COMPARISON (by countries) of tonnage in hand at close of 1926, with 1926 output

Country	Tonnage in hand at Dec. 31, 1926 (Lloyds statement)	Tonnage output 1926 (Lloyds statement)
	gross tons	gross tons
Great Britain and Ireland.....	760,084	639,568
Italy.....	239,776	220,021
Germany.....	211,062	180,548
United States.....	151,635	150,613
Holland.....	145,005	93,671
France.....	143,068	121,342
Scandinavian Countries (Denmark, Sweden, Norway).....	84,728	134,863
Russia.....	54,420	not given
Spain.....	46,848	not given
Japan.....	43,060	52,405

The above table shows increases in each of the four leading shipbuilding countries—Great Britain and Ireland, Italy, Germany, and the United States—of tonnage in hand at the close of 1926 as compared with their 1926 output.

On the other hand, France, Holland, and the Scandinavian countries show decreases, marked ones in the two latter countries.

Russia for the first time since the war makes her appearance as a ship-building nation.

EFFECT OF BRITISH COAL STRIKE ON 1926 SHIPPING

The Annual Financial and Commercial Review of the *London Times*—February 1, 1927, has some comments on the effect of the strike on the shipping industry of Great Britain and Ireland. Although mail and passenger liners, and combination liners (passenger and cargo steamships) were hard hit by the strike there was a revival of trade and advance in freight rates in first the North Atlantic coal trade (shipments of American coal to European ports), and second in the South Atlantic grain trade from the River Plate to European ports, and a large number of freighters were very profitably employed, particularly during the last six months of the year, on these two routes. As the liner companies have usually considerable interests in this tramp tonnage, they benefited accordingly.

The changes in the freight market month by month during 1926 are thus given by the United Kingdom Chamber of Shipping in comparison with the average of the year 1913, taken as 100,—

		1926	
January	106.9	July	118.93
February	98.2	August	116.97
March	93.4	September	140.30
April	96.7	October	184.27
May	97.4	November	198.63
June	101.32	December	141.45

As an offset to the increase in rates during the last six months of the year the Chamber of Shipping states that the working expenses in 1925 and 1926 were from 90 to 100 per cent greater than in 1913.

Despite this, however, and the detrimental effect of the strike on some lines of shipping, the shipping situation on the whole was no worse in 1926 than it was in 1925, and the outlook at the beginning of 1927 seemed to indicate a change for the better.

OIL TANKER TONNAGE IN 1926

The freight rates in the carriage of fuel oil in bulk in tankers from the gulf of Mexico to Europe advanced during 1926, partly owing to the coal stoppage and partly owing to an increase in the demand for oil.

At the close of 1925 many vessels of this class were laid up but the situation gradually improved during 1926.

The representative rate for light oil from the gulf of Mexico to Europe remained on the basis of about 27s. 6d. per ton throughout 1926 until October when it sharply rose to 40s. per ton and later on to 50s. per ton, when a large number of tankers were chartered for either a series of voyages or for periods of several months, on this route.

The construction of a number of tankers stopped during the coal strike was resumed on its termination, and contracts for a number of new vessels of this class were placed.

POST-WAR SHIPBUILDING

Shipbuilding fluctuations in the maritime countries of the world since the war have been curious.

Germany at the time of the outbreak of the war and for several years previous to it, was after the United Kingdom (though at a considerable distance) the chief shipbuilding nation of the world.

German shipbuilding for some years after the date of the Armistice (November 11, 1918) was naturally crippled, and was practically negligible until the year 1921, when her output amounted to 509,064 gross tons of overseas merchant shipping (Lloyds statement) placing her in the third position among the shipbuilding nations in that year, immediately after the United States whose 1921 output was 1,006,413 tons, that of the United Kingdom being 1,538,052 tons.

In 1922 Germany substantially improved her position moving up to second place with an output of 575,264 gross tons (Lloyds statement), the output of Great Britain and Ireland was 1,031,081 tons, immediately after Germany came France and Holland, with outputs of 184,509 tons, and 163,132 tons respectively, and then the United States with an output of 119,138 tons.

In 1923 there was a general decline in European shipbuilding. Building in Great Britain and Ireland dropped to 645,651 gross tons (Lloyds statement) and in Germany to 358,273 tons. The United States came third with an output

of 172,817 tons, and the Scandinavian countries (Denmark, Norway, and Sweden), fourth with one of 112,216 tons. France, Italy, and Holland were all below the 100,000 tons mark.

In 1924 shipbuilding in Great Britain and Ireland showed a marked improvement over 1923, the 1924 output of 1,439,885 gross tons (Lloyds statement) being more than double the 1923 one. Germany's output although she still held second place dropped to 193,953 tons, the United States was in third place with 139,463 tons, a decrease from 1923, and the Scandinavian countries fourth with 120,287 tons, a slight increase over their 1923 output.

As in 1923 Italy, France, Japan, and Holland were all under the 100,000 tons mark, in the order named.

In 1925 building in Great Britain and Ireland dropped to 1,084,633 gross tons (Lloyds statement) but Germany, the Scandinavian countries, and Italy showed decided gains, their outputs being 406,374 tons, 155,823 tons, and 142,046 tons, respectively. The United States was in the fifth place with an output of 128,776 tons.

In 1926 there was again a sharp decline in the outputs of the leading shipbuilding nations. Great Britain and Ireland's output dropped to 639,568 tons (Lloyds statement) Germany's to 180,548 tons, representing about 17½ per cent of the total output abroad for that year. In 1925 the German percentage of total output abroad amounted to about 37 per cent. Italy for the first time in her history moved into second place with an output of 220,021 tons. The United States was in the fourth place with an output of 150,613 tons; France, Holland, and the Scandinavian countries coming next in order.

The years 1921 to 1926 are remarkable for the phenomenal recovery of Germany as a shipbuilding nation. In 1921 after a dormant period she attained to the third place among shipbuilding nations with an output of over half a million tons, and in the years 1922 to 1925 inclusive she regained her former pre-war status as the world's second shipbuilding nation, relinquishing this for the time being to Italy in 1926.

During the 1921-26 period the United States on the whole occupied a somewhat minor position among shipbuilding nations, in marked contrast to her hectic period of building during the 1918-20 period dealt with later on.

The years 1918 to 1920 inclusive were very memorable for intensive building on the part of the United States. In 1918 the United States output of overseas merchant shipping amounted to 3,033,385 gross tons (Lloyds statement), the United Kingdom's to 1,348,120 tons. In 1919 United States output was 4,075,385 gross tons (Lloyds statement), United Kingdom's 1,620,442 tons. In 1920 the output of the United States amounted to 2,476,253 gross tons (Lloyds statement), that of the United Kingdom to 2,055,624 tons.

It will thus be seen that in the years 1918, 1919, and 1920 the United States surpassed the United Kingdom in the output of overseas merchant shipping, and in the years 1918 and 1919 in particular more than doubled the United Kingdom output.

As a result of intensive building during these years by the United States, and also though to a much lesser extent by Japan, and some of the continental countries, world shipping on June 30, 1920, exceeded world shipping on June 30, 1914, by 8,501,000 tons (Lloyds statement). In June, 1922, the excess over June, 1914, amounted to 14,288,000 tons, and in June, 1926, to 16,602,000 tons (Lloyds statement), or 39 per cent more than the 1914 tonnage.

World trade was hard hit by the war and although it has gradually improved there has been from 1920 on to the present time keen competition by an increasing volume of shipping for cargoes that have not increased in anything like the same proportion, and until a proper balance between world cargoes and world merchant shipping tonnage is reached there can be little material improvement in the world shipping situation.

A pronounced feature of post-war building has been the extent to which motor tonnage has superseded steam tonnage; although this has been general of recent years in all maritime countries, it has been especially so in the continental countries of Europe.

There is also at present a tendency to increase the size of motor ships. The largest ships launched from British yards during 1926 were the motor ships *Alcantara* (22,150 tons) and *Carnarvon Castle* (20,063 tons), while in Italy at Sestri Ponente, near Genoa, there was launched a motor ship of 33,000 tons, the *Augustus*.

The increase of motor tonnage during the last decade is clearly shown by Lloyds Register book—in July, 1914, this included 297 motor ships of 234,287 gross tons; in July, 1925, 2,145 motor ships of 2,714,073 gross tons. For the same period Lloyds Register book shows an increase in oil tanker tonnage of nearly 4,000,000 tons, the 1914 figures being 1,478,988 tons, the 1925 ones 5,384,290 tons.

CANADIAN GOVERNMENT MERCHANT MARINE

COMPARISON of Operations, 1925 and 1926

	Year 1926	Year 1925
Total revenue.....	\$10,989,437 42	\$ 9,874,702 06
Total operating expenses.....	11,079,597 33	10,822,755 40
Operating loss for year.....	\$ 90,159 91	\$ 948,053 34

It will be seen that the revenue for 1926 shows an increase over that for 1925 of \$1,114,735, about 11.3 per cent more. Operating expenses were increased by \$256,841.93; 2.37 per cent more.

In 1924 the operating loss was \$1,440,880.21; in 1925, \$948,053.34; and in 1926, \$90,159.91. The operating loss for the three years under review has been steadily reduced, until in 1926 the total revenue and total operating expenses nearly balance, and this despite the fact that the British coal strike added considerably to the working costs of vessels trading to British, Irish, and continental ports, owing to the fact that the vessels had to be bunkered in Canada for the round voyage, resulting in loss of cargo space.

WEST INDIES Passenger Service, 1921 to 1926

Year	Operating Loss
1921	\$310,989
1922	255,320
1923	175,281
1924	148,622
1925	136,915
1926	52,830

The operating loss on this route has been steadily cut down from 1921 on. Of the \$52,830 operating loss in 1926, \$13,207 is recoverable from various West Indies governments.

TONNAGE handled by Canadian Government Merchant Marine Fleet during the year

	Tons	Value
Export traffic	821,856	\$ 97,829,572 64
Import traffic	397,704	54,495,914 39
Intercoastal traffic	71,006	9,170,444 07
	1,290,566	\$161,495,931 10

DISPOSITION of Fleet as at December 31, 1926

	Vessels
United Kingdom and Continent.....	17
Australia	8
New Zealand	4
West Indies	6
Vancouver—Coastal	4
Intercoastal	2
Chartered	3
Laid up—Halifax	1
Laid up—Montreal	1
	<hr/> 46

VOYAGES Completed during the Year

ATLANTIC		Voyages
United Kingdom and Continent.....		58
West Indies—Freight		37
West Indies—Passenger		18
Newfoundland		10
Australia (separate service).....		14
New Zealand (separate service).....		12
Intercoastal		8
Special voyages		5
		<hr/> 162
PACIFIC		Voyages
United Kingdom and Continent.....		22
Coastal to California.....		54
Special voyages		4
		<hr/> 80

REGULAR SAILINGS DURING THE YEAR

From the Atlantic

United Kingdom—

Fortnightly service to Cardiff and Swansea.

Ten-day service to London and Antwerp.

West Indies—

From Montreal (summer) and Halifax (winter).

Three-weekly passenger and freight service to Bermuda, Nassau, Kingston, and Belize.

From Halifax January to April.

Fortnightly freight service to St. Kitts, Antigua, Barbados, Trinidad, and Demerara.

From Montreal May to November.

Ten-day freight service to St. Kitts, Antigua, Barbados, Trinidad, and Demerara.

From Halifax and Saint John November to December.

Fortnightly freight service to Bermuda, St. Kitts, Antigua, Montserrat, Dominica, St. Lucia, Barbados, St. Vincent, Grenada, Trinidad, and Demerara.

From Halifax and Saint John July to November.

Monthly freight service to Bermuda, St. Kitts, Antigua, Montserrat, Dominica, St. Lucia, Barbados, St. Vincent, Grenada, Trinidad, and Demerara.

Australia—

Three-weekly service to various Australian ports.

New Zealand—

Monthly service to various New Zealand ports.

Newfoundland—

Three-weekly service from Montreal in summer to St. John's, Newfoundland, via Charlottetown, P.E.I.

Intercoastal—

Monthly service to Vancouver.

From the Pacific

Pacific Coast—

Weekly service to San Pedro and San Francisco.

United Kingdom—

Monthly service to the West Coast of United Kingdom ports, via Jamaica.

Intercoastal—

Monthly service to St. Lawrence ports.

London and Antwerp—

Five-weekly service to London and Antwerp.

VESSELS Sold during 1926

	Tonnage
<i>Canadian Gunner</i>	3,978
<i>Canadian Harvester</i>	4,000
<i>Canadian Settler</i>	4,918

OPERATIONS OF CHIEF CANADIAN SHIPBUILDING PLANTS

CANADIAN VICKERS, LTD., MONTREAL, P.Q.

Shipbuilding, 1926-27

Yard No.	Vessel	Built for	Dimensions
89	Sand scow.....	Oka Sand and Gravel Co., Montreal.	165' x 38' x 9' 6" Completed, May, 1926.
90	"	"	"
91	Large steel caisson.....	South Shore Bridge, Montreal.....	125' x 47' x 50'. Built and launched 1927.
92	Sand scow.....	Oka Sand and Gravel Co., Montreal..	135' x 33' 3" x 9' 6"
93	"	"	"
94	Steel caisson.....	South Shore Bridge, Montreal.....	92' x 21' 3" x 15'
95	"	"	"
96	Car Transfer Barge.....	C.P.R. Kootenay Lake, B.C.....	230' x 43' x 8' 6". Built at works, knocked down, grated launched at Kootenay lakes, 1927.
97	Steel caisson.....	South Shore Bridge, Montreal.....	92' x 21' 6" x 15'. Built and launched, 1927.
98	Sand scow.....	Oka Sand and Gravel Co., Montreal	150' x 38' x 9' 6"

Ship Repair Work—A total of 64 vessels were drydocked during the season of 1926 ranging from lake vessels and river craft to ocean liners. Repairs ranged from minor jobs to extensive bottom damage. In addition a large number of vessels were treated for minor repairs and overhauled afloat either at the yard or in Montreal harbour.

PORT ARTHUR SHIPBUILDING CO., LTD., PORT ARTHUR, ONT.

April 1, 1926, to April 1, 1927

Repair work—

Total number of boats entering plant for repairs—	114
Number of hull repair jobs involved.....	39
Number of engine repair jobs involved.....	40
Number of boiler repair jobs involved.....	47
Number of misc. repair jobs involved.....	31

157

Dry dock report—

Number of boats docked—tonnage basis.....	20	Gross tonnage 88,028
Number of tugs and barges docked.....	9	

29

PRINCE RUPERT DRY DOCK AND SHIPYARD, PRINCE RUPERT, B.C.

Statement of Repair Work, etc., from April 1, 1926, to April 1, 1927

April, 1926—Repairs made to dredge *Lion*, tug *Alcedo*, D.G.S. *Givenchy*, 5 scows, and 24 fishing boats.

May, 1926—Repairs made to tug *Alcedo*, 3 barges and scows, and 27 fishing boats.

June, 1926—Repairs made to 4 barges and scows, 1 floating cannery, and 55 fishing boats. Two 40 feet by 14 feet by 4 feet 2 inches spruce scows built for Skeena River Packing Co.

July, 1926—Repairs made to C.G.M.M. freighter *Canadian Prospector*, C.N. Steamship Co. steamer *Prince George*, motorship *Lillehorn*, tug *Marmion*, 3 scows and barges, and 43 fishing boats.

August, 1926—Repairs made to C.G.S. *Birnie*, dredge *Lion*, 1 scow, and 43 fishing boats.

September, 1926—Repairs made to C.G.M.M. *Canadian Coaster*, 1 scow, and 34 fishing boats.

October, 1926—Repairs made to ss. *Prince Charles* of C.N. Steamship Co., Ltd., C.G.M.M. *Canadian Importer*, ss. *Aden Maru*, ss. *Yeifuku Maru*, lighthouse tender *Newington*, and 16 fishing boats.

Forty foot cruiser *Alpine Fir* built for B. C. Forest Branch.

November, 1926—Repairs made to ss. *Prince John*, C. N. Steamship Co., Ltd., ss. *Tofuku Maru*, launch *Lillian D*, 1 scow, and 24 fishing boats.

December, 1926—Repairs made to steamships *Taiyu Maru*, *Meigen Maru*, *Ypres Maru*, *Kifuku Maru*, *Taiyu Maru*, 1 scow, and 17 fishing boats.

January, 1927—Repairs made to C.G.M.M. *Canadian Ranger*, ss. *Welsh City*, ss. *King James*, steamers *Ryoka Maru*, *Scine Maru*, *Yogen Maru*, and 42 fishing boats.

February, 1927—Repairs made to ss. *Prince Charles* of Canadian National S.S. Co., and 35 fishing boats.

The 75 foot service boat for Granby Consolidated Mining, Smelting & Power Co., built.

March, 1927—Repairs made to ss. *Prince Rupert* of Canadian National S.S. Co., ss. *Yaye Maru*, C.G.S. *Marfish*, tug *Marmion*, and 36 fishing boats.

BURREARD DRY DOCK CO., LTD., NORTH VANCOUVER, B.C.

Record of Shipbuilding and Ship Repairing April 1, 1926 to April 1, 1927

New construction.—Motor ship *Marvolite*, 131 gross tons, oil carrying vessel.

Reconditioning.—SS. *Kaikyu Maru*, extensive hull and engine repairs.

Repairs, General.—Were made to 158 steamers and 19 tugs.

Vessels prepared for grain.—Forty-three vessels were prepared for grain carrying.

MARINE AND FISHERIES

HALIFAX SHIPYARDS, LIMITED, HALIFAX, N.S.

No new shipbuilding was done during the fiscal year 1926-27.
Repair work to the value of \$1,092,381.81 was carried out.

ST. JOHN DRY DOCK AND SHIPBUILDING CO., LTD., ST. JOHN, N.B. °

From April 1, 1926, to April 1, 1927

Ships repaired in dry dock.....	19
Ships repaired on marine slipway.....	10
Ships repaired afloat.....	90
Total	119

DAVIE SHIPBUILDING AND REPAIRING CO., LTD., LAUZON, LEVIS, P.Q.

New Construction, April 1, 1926, to April 1, 1927

Name of vessel	Type	Tonnage	I.H.P.
Winnipeg.....	Package freighter.....	2,382	1,100
Selkirk.....	".....	2,384	1,100
St. Lawrence.....	Passenger steamer.....	5,700	4,500

MIDLAND SHIPBUILDING CO., LTD., MIDLAND, ONT.

April 1, 1926, to April 1, 1927

New construction.—Tug *A. M. German*, 93 feet by 21 feet by 12 feet 6 inches, built for Canadian Dredging Co. Steel bulk freighter *Lemoyne*, 633 feet by 70 feet by 29 feet, 18 feet draught, 10,480 gross tons. Steel scow *T.J.S. No. 1* (no propelling power), 116 feet by 32 feet by 7 feet 6 inches, built for Thos. J. Scott, Sault Ste. Marie, Ont.

Repair work.—Repair of shell damages of varying dimensions to the several steamers of the Canada Steamship Lines, Limited.

YARROWS, LTD., VICTORIA, B.C.

April,	1926	6 vessels repaired, gross tonnage	8,941 tons.
May,	1926	10 " " " "	20,405 "
June,	1926	8 " " " "	17,241 "
July,	1926	3 " " " "	8,746 "
August,	1926	5 " " " "	4,926 "
September,	1926	9 " " " "	39,762 "
October,	1926	7 " " " "	21,116 "
November,	1926	7 " " " "	17,388 "
December,	1926	7 " " " "	22,411 "
January,	1927	11 " " " "	23,073 "
February,	1927	8 " " " "	8,822 "
March,	1927	6 " " " "	20,049 "

STATISTICS OF CANADIAN SHIPPING
STATEMENT of Vessels Built in Canada and Registered during the Year 1926

Province	Wood						METAL												Totals			
	Sailing			Steam			Gas				Sailing				Steam				Gas			
	Tonnage			Tonnage			Tonnage				Tonnage				Tonnage				Tonnage			
	No.	Gross	Net	No.	Gross	Net	No.	Gross	Net	No.	Gross	Net	No.	Gross	Net	No.	Gross	Net	No.	Gross	Net	
Nova Scotia.....	15	2,044	1,428	2	308	105	31	1,672	1,242										48	4,024	2,775	
New Brunswick.....	10	258	258				5	53	42										15	311	300	
Prince Edward Island..																						
Quebec.....	26	4,889	4,807	4	263	185	13	222	149						4	8,145	4,922		47	13,519	10,063	
Ontario.....	7	1,397	1,397	9	809	269	13	468	262						1	10,480	7,503		30	13,154	9,431	
Manitoba.....				1	394	114	1	27	18										2	421	132	
Saskatchewan.....																						
British Columbia.....	116	12,585	12,431	3	465	252	134	3,916	2,422										253	16,966	15,105	
Yukon Territory.....																						
Totals.....	174	21,173	20,321	19	2,239	925	197	6,358	4,135						5	18,625	12,425		395	48,395	37,806	

STATEMENT showing the Number of Vessels and Number of Tons on the Registry
Books of the Dominion of Canada on December 31, 1926

Ports	Sailing vessels			Steam vessels		
	No.	Gross tons	Net tons	No.	Gross tons	Net tons
<i>New Brunswick—</i>						
Campbellton.....				4	125	56
Chatham.....	384	8,021	7,741	156	5,135	3,100
Dorchester.....	2	277	262	2	8	6
Moncton.....	2	28	26			
Richibucto.....	20	363	353	15	268	201
Sackville.....	1	12	12	1	16	11
St. Andrews.....	107	1,729	1,717	42	833	593
St. John.....	87	10,321	9,992	93	13,411	8,932
	503	20,751	20,103	313	19,796	12,899
<i>Nova Scotia—</i>						
Amherst.....	2	97	80	2	59	50
Annapolis Royal.....	11	2,503	2,215	9	662	417
Arischat.....	56	1,459	1,402	27	455	420
Barrington Passage.....	27	636	606	37	747	650
Canso.....	32	924	871	11	238	218
Digby.....	48	1,422	1,401	28	1,567	1,151
Guysboro.....	1	103	97			
Halifax.....	108	6,340	6,026	155	64,822	37,158
La Have.....	29	7,551	5,964	10	996	768
Liverpool.....	18	1,981	1,765	23	1,188	730
Lunenburg.....	173	22,315	16,905	178	5,372	4,074
Maitland.....	4	569	514	1	88	59
Parrsboro.....	47	14,440	13,080	20	1,640	1,123
Pictou.....	11	2,672	2,423	14	2,288	1,502
Port Hawkesbury.....	19	299	299	7	189	155
Port Medway.....	4	226	226	3	39	37
Shelburne.....	26	1,370	1,356	29	1,564	1,220
Sydney.....	61	4,082	3,893	60	3,875	2,020
Truro.....				1	18	7
Weymouth.....	14	4,488	3,901	14	1,294	933
Windsor.....	22	11,907	11,008	18	4,148	2,590
Yarmouth.....	37	1,000	958	55	8,350	4,287
	750	86,384	74,990	702	99,299	59,549
<i>Ontario—</i>						
Amherstburg.....	4	602	602	10	1,134	607
Belleville.....	2	72	72	10	232	138
Bowmanville.....	1	146	146			
Brockville.....	1	815	751	14	530	339
Chatham.....	8	1,144	1,134	7	333	224
Cobourg.....						
Collingwood.....	4	1,119	1,119	49	15,718	10,547
Cornwall.....				5	266	133
Deseronto.....	5	403	370	3	31	22
Dunnville.....	1	87	57			
Fort William.....	1	413	413	19	64,836	43,637
Goderich.....	4	675	675	26	1,429	946
Hamilton.....	3	807	807	20	8,631	5,335
Kenora.....	7	572	572	93	3,925	2,487
Kincardine.....				1	19	13
Kingston.....	47	8,697	7,807	104	9,763	5,655
Lincolnton.....				12	397	271
Midland.....	8	6,359	5,510	62	84,947	54,747
Napanee.....	1	121	121			
Oakville.....	1	26	26			
Oranienburg.....	108	16,704	15,707	206	38,301	19,438
Owen Sound.....	6	2,708	2,436	32	3,690	2,437
Peterborough.....	22	1,744	1,744	48	1,023	700
Preston.....	5	2,066	1,885	8	2,596	1,769
Port Arthur.....	67	24,034	23,666	76	23,630	14,122
Port Barwell.....				8	285	146
Port Beaver.....	1	68	68	15	466	282
Port Hope.....	1	213	190			
Port Stanley.....				25	1,083	652
Prescott.....	8	1,323	1,195	13	2,681	1,809

STATEMENT showing the Number of Vessels and Number of Tons on the Registry Books of the Dominion of Canada on December 31, 1926—*Concluded*.

Ports	Sailing vessels			Steam vessels		
	No.	Gross tons	Net tons	No.	Gross tons	Net tons
<i>Ontario—Concluded.</i>						
Sarnia.....	9	2,212	1,978	36	29,833	18,581
St. Catharines.....	22	6,696	5,958	44	1,903	1,220
Sault Ste. Marie.....	38	7,469	7,268	43	14,721	8,904
Simcoe.....	2	36	36	1	20	8
Southampton.....				8	282	191
Toronto.....	60	15,435	13,570	221	140,735	89,933
Wallaceburg.....	3	795	760	7	224	78
Whitby.....						
Windsor.....	13	3,325	3,132	13	3,341	1,890
	463	106,886	99,775	1,239	331,005	287,261
<i>Quebec—</i>						
Gaspé.....	11	475	435	6	370	257
Magdalen Islands.....	8	409	400	3	989	556
Montreal.....	283	93,924	90,297	460	486,895	294,835
Paspébiac.....	8	140	130	29	503	404
Quebec.....	304	29,038	28,412	185	30,419	17,598
Sorel.....	26	9,718	8,568	46	12,603	5,997
	640	133,704	128,242	729	531,779	319,647
<i>British Columbia—</i>						
Nanaimo.....	5	494	494	3	64	38
New Westminster.....	145	23,378	23,349	265	10,529	5,786
Prince Rupert.....	6	1,263	1,263	120	22,880	12,876
Vancouver.....	592	118,165	116,528	1,070	160,996	94,996
Victoria.....	128	30,054	29,021	284	73,184	40,839
	876	173,356	170,655	1,742	267,653	154,535
<i>Prince Edward Island—</i>						
Charlottetown.....	91	5,539	5,164	36	7,190	3,392
<i>Saskatchewan—</i>						
Prince Albert.....	1	145	145	5	588	341
<i>Manitoba—</i>						
Winnipeg.....	24	4,953	4,953	70	8,434	5,368
<i>Yukon Territory—</i>						
Dawson.....	3	690	690	6	1,850	1,226

RECAPITULATION

Ports	Sailing vessels			Steam vessels		
	No.	Gross tons	Net tons	No.	Gross tons	Net tons
New Brunswick.....	503	20,751	20,103	313	19,796	12,899
Nova Scotia.....	750	86,884	74,990	702	99,299	59,549
Ontario.....	463	106,886	99,775	1,239	331,005	287,261
Quebec.....	640	133,704	128,242	729	531,779	319,647
British Columbia.....	876	173,356	170,655	1,742	267,653	154,535
Prince Edward Island.....	91	5,539	5,164	36	7,190	3,392
Saskatchewan.....	1	145	145	5	588	341
Manitoba.....	24	4,953	4,953	70	8,434	5,368
Yukon Territory.....	3	690	690	6	1,850	1,226
	3,351	532,908	504,717	4,842	1,267,594	844,218

STATEMENT Showing Number of Vessels Removed from the Registry Books of
the Dominion of Canada during the Year ended December 31, 1926

Sold to foreigners.....	26
Wrecked	10
Stranded	12
Lost	6
Broken up	59
Foundered	22
Burnt	18
Transferred to St. John's, Newfoundland.....	16
Transferred to Great Britain.....	1
Transferred to Australia.....	1
Supposed to be out of existence.....	12
Sunk by fire by United States gunboat when smuggling.....	1
Total	184

It is estimated that 44,461 men and boys, etc., inclusive of masters, were employed on the ships registered in Canada during the year 1926.

COMPARATIVE STATEMENT showing the Number of Vessels and Number of Net Tons on the Registry Books of the Dominion of Canada, on December 31, in each Year from 1917 to 1926, both inclusive

Province	1917		1918		1919		1920		1921	
	Vessels	Tons	Vessels	Tons	Vessels	Tons	Vessels	Tons	Vessels	Tons
New Brunswick.....	1,074	49,883	1,043	49,483	1,018	42,050	917	38,634	859	40,456
Nova Scotia.....	2,010	119,805	1,948	124,517	1,965	158,100	1,769	152,130	1,550	153,461
Quebec.....	1,391	283,942	1,518	275,235	1,340	342,424	1,321	409,442	1,252	449,817
Ontario.....	2,079	311,283	2,064	312,865	1,986	320,065	1,793	313,875	1,681	306,944
Prince Edward Island.....	157	10,955	158	10,805	158	10,726	143	9,993	137	9,560
British Columbia.....	1,734	183,002	1,928	231,513	2,006	207,708	1,930	217,481	1,908	252,876
Manitoba.....	99	9,834	96	9,791	89	9,160	83	9,119	86	9,599
Yukon District.....	10	2,204	8	2,040	6	1,133	4	813	4	813
Saskatchewan.....	5	530	5	529	5	529	4	393	5	447
	8,559	971,438	8,568	1,061,778	8,373	1,091,895	7,904	1,151,880	7,482	1,223,973

Province	1922		1923		1924		1925		1926	
	Vessels	Tons	Vessels	Tons	Vessels	Tons	Vessels	Tons	Vessels	Tons
New Brunswick.....	866	39,107	873	38,798	808	34,644	818	33,318	816	33,002
Nova Scotia.....	1,523	146,329	1,505	140,641	1,488	134,991	1,475	135,761	1,452	134,539
Quebec.....	1,314	459,207	1,298	443,177	1,305	425,852	1,341	438,253	1,369	447,889
Ontario.....	1,693	316,524	1,677	317,850	1,649	314,297	1,667	326,571	1,702	387,036
Prince Edward Island.....	138	9,615	133	9,600	133	9,078	131	8,997	127	8,556
British Columbia.....	2,006	259,103	2,101	268,489	2,198	289,549	2,373	327,524	2,618	325,190
Manitoba.....	91	10,340	93	10,207	93	10,207	93	10,207	94	10,321
Yukon District.....	4	813	8	1,632	9	1,916	9	1,916	9	1,916
Saskatchewan.....	6	486	6	486	6	486	6	486	6	486
	7,641	1,241,524	7,694	1,230,880	7,689	1,221,020	7,913	1,283,033	8,193	1,348,935

COMPARATIVE STATEMENT of Vessels Built and Registered in the Dominion of Canada and their Net Tonnage during the Year ended December 31, in each Year from 1917 to 1926, both inclusive

Province	1917		1918		1919		1920		1921	
	Vessels	Tons	Vessels	Tons	Vessels	Tons	Vessels	Tons	Vessels	Tons
New Brunswick.....	23	1,156	16	2,590	14	3,326	5	103	5	547
Nova Scotia.....	86	14,781	110	27,831	163	43,877	87	15,440	38	12,337
Quebec.....	32	8,038	26	9,086	46	43,831	82	48,303	41	30,800
Ontario.....	21	3,949	48	10,098	37	10,858	14	3,004	17	2,386
Prince Edward Island.....	77	17,452	4	78	5	507	4	270	.....	.....
British Columbia.....	4	881	192	54,889	138	23,396	136	35,512	72	22,939
Manitoba.....	.....	.....	1	39	4	143	.....	.....	7	572
Yukon District.....	.....	.....	.....	.....	.....	.....	.....	147	1	54
Saskatchewan.....	243	46,277	397	104,611	407	127,928	329	102,779	181	69,655

Province	1922		1923		1924		1925		1926	
	Vessels	Tons	Vessels	Tons	Vessels	Tons	Vessels	Tons	Vessels	Tons
New Brunswick.....	18	192	14	213	16	796	21	453	15	300
Nova Scotia.....	26	1,704	38	2,119	35	1,288	31	2,102	48	2,775
Quebec.....	67	6,647	20	1,970	36	3,192	36	7,670	47	10,063
Ontario.....	24	7,399	23	3,652	32	6,178	26	11,250	30	9,431
Prince Edward Island.....	.....	.....	3	30	2	26	.....	.....	.....	.....
British Columbia.....	90	8,266	101	11,478	123	11,795	180	21,448	253	15,105
Manitoba.....	11	1,698	5	569	.....	.....	.....	.....	2	132
Yukon District.....	1	39	2	559	.....	.....	.....	.....	.....	.....
Saskatchewan.....	237	25,925	205	20,530	244	23,275	294	42,923	395	37,806

REPORT OF L. E. COTE, B.A.Sc., M.E.I.C., CHIEF ENGINEER

The work done by the general staff of the branch consists in the construction, repair and improvement of light buildings, fog alarms, beacons and other aids to navigation, the supply of new or improved illuminating apparatus, repairs to wharves, removal of obstructions in navigable waters, ice breaking, the publication of Lists of Lights and Notices to Mariners, reporting on waterlots, dealing with lighthouse sites, and experimentation in light and sound signals.

Details of the work done in this connection during the past year are as follows:—

NOVA SCOTIA AGENCY

NEW AIDS TO NAVIGATION

McKinnon harbour Pole lights with shed at base.

Changes and improvements in existing aids, also miscellaneous items of construction repairs and replacements at the following places:—

Baccaro Installation of a 4th order pedestal clockwork.

Battery point Repairs to protection work.

Cape Race Cableway and electrification of light.

Dartmouth Agency for buoy

service Repairs to siding.

Repairs to wharf.

1,085 fathoms chain.

125 swivels and shackles.

18 cast iron weights, etc.

7 accumulators.

40 spruce spars.

13 superstructures for buoys.

2 buoy whistles.

6 bells.

5 buoy pennants.

14 lanterns.

Repairs to C.G.S. "Gulnare".

Glasgow point Oil shed.

Man of War Point Lighthouse to replace one destroyed by fire.

Mauger beach Repairs to breakwater.

North point Provision of 1 type "F" diaphone and pistons.

St. Paul island Repairs to North point light station.

NEW BRUNSWICK AGENCY

CHANGES AND IMPROVEMENT IN EXISTING AIDS, ETC.

Grand harbour Repairs to road.

Meteghan Repairs to lantern and provision of new apparatus.

Old Proprietor Repairs to spindle.

Port Greville Light moved to end of breakwater.

Saint John Agency for buoy

service 212 shackles

Track relayed on Marine wharf.

4 buoy lanterns.

14 cast iron spherical weights.

16 granite anchors.

600 fathoms of chain.

6 superstructures.

7 buoy pennants.

2 buoy whistles.

Repairs to wharf.

35 concrete anchors.

Seal island Oil storage tank.

PRINCE EDWARD ISLAND AGENCY

NEW AIDS TO NAVIGATION

<i>Bonne Espérance</i>	Establishment of range lights.
<i>Bradore bay</i>	Establishment of range lights.
<i>Cardigan river</i>	Establishment of a light.
<i>Malagash</i>	Establishment of two day beacons.
<i>North lake harbour</i>	Establishment of light.

CHANGES AND IMPROVEMENTS IN EXISTING AIDS, ETC.

<i>Bay du Vin</i>	Lights moved to a new location.
<i>Belle isle S.W.</i>	General repairs to station.
<i>Brighton</i>	Tower and cottage moved.
<i>Cape Anguille, Nfld.</i>	Repairs to dwelling, coal shed, fog alarm building and sewer pipe.
<i>Charlottetown Agency for buoy service</i>	Repairs to wharf. 50 fathoms chain. 4 bells for buoys. 1 Aga flasher. 144 swivels and shackles. 40 concrete anchors. 1 gas buoy. 4 cast iron spherical weights. 1 buoy superstructure. 13 granite anchors.
<i>Entry island</i>	Repairs to cooling tank.
<i>North Rustico</i>	Construction of platform on piles and repairs to oil shed.
<i>Shediac harbour</i>	Erection of two new masts and sheds.

QUEBEC AGENCY

NEW AIDS TO NAVIGATION

<i>Baie St. Paul</i>	Establishment of electrically lighted range lights.
<i>Douglas town</i>	Establishment of range lights.
<i>Fauvel</i>	Establishment of a light on the wharf.
<i>Havre St. Pierre</i>	Range lights using headlight lanterns.
<i>Mistassini river</i>	Two headlight lanterns.
<i>Petit Cap</i>	Range lights; headlight lanterns.
<i>Rimouski</i>	Range lights electrically lighted.
<i>Trois Saumons</i>	Range lights, headlight lanterns.

CHANGES AND IMPROVEMENTS IN EXISTING AIDS, ETC.

<i>Bathurst</i>	Repairs to foundation back light.
<i>Cape des Rosiers</i>	Repairs to tower.
<i>Quebec Agency for buoy service</i>	2 200 m/m body lanterns. 4 A.W. 300 accumulators. 5 buoy superstructures. 29 headlight lanterns, etc. 104 shackles and swivels. Transforming submarine floats into gas buoys.

MONTREAL AGENCY

CHANGES AND IMPROVEMENTS IN EXISTING AIDS, ETC.

<i>Gallia bay</i>	Repairs to protection work.
<i>Ile Ste. Thérèse</i>	New wooden front range tower.
<i>Montreal Agency for buoy service</i>	665 fathoms chain. 2 200 m/m buoy lanterns. 150 shackles. 860 cast iron weights. Repairs to engine of scow "Quebec". 670 fathoms galvanized iron rope. 1 Aga lantern and tanks. 35 concrete anchors. 435 cedar spars. 6 ice buoys.

ONTARIO

NEW AIDS TO NAVIGATION

<i>Cape Smith</i>	Unwatched light.
<i>Jergens island, Georgian Bay</i> ..	Light.
<i>Port Arthur</i>	Unwatched light.
<i>Port Dover</i>	Fog horn.
<i>Rogers island</i>	Light.
<i>Southeast shoal, lake Erie</i>	Construction of cribwork pier, and concrete combined light-house, fog alarm and dwelling under contract by the Detroit River Construction Co. Work nearly finished.

CHANGES AND IMPROVEMENTS IN EXISTING AIDS, ETC.

<i>Amherstburg</i>	Repairs to wharf.
<i>Bay point</i>	Repairs to foundation of lighthouse.
<i>Brighton</i>	Repairs to No. 1. pier.
<i>Cherry island</i>	Light increased by installation of 3rd order lens.
<i>Cobourg</i>	Duplication of compressor unit, etc.
<i>Gibraltar point</i>	Repairs to lighthouse.
<i>Goderich</i>	Shed moved to new location. Electrification of range lights. Electric motor for main light, etc.
<i>Kaministiquia</i>	Light moved to end of wharf.
<i>Northwest Territories</i>	Aids to navigation in Slave lake, Mackenzie river and tributaries.
<i>Parry Sound Agency for buoy service</i>	Repairs to scow "Parry Sound". 3 200 m/m buoy lanterns. 5 accumulators. 42 concrete anchors. 4 pressed lens lantern.
<i>Pelee passage</i>	Repairs to pier.
<i>Port Stanley</i>	Hand fog horn.
<i>Prescott</i>	32 concrete anchors. 45 fathoms of chain. 25 spar buoys.

VICTORIA AGENCY, B.C.

NEW AIDS TO NAVIGATION, ETC.

<i>Burial island</i>	Erection of a day beacon.
<i>Edgewood</i>	Unwatched light established.
<i>Fraser river</i>	Five sets of ranges and a single light established.
<i>Gallows point</i>	Fog alarm.
<i>Leeson point</i>	Unwatched light.
<i>Matilda creek</i>	Unwatched light.
<i>Nob point</i>	Unwatched light.
<i>Salmon arm</i>	Light at entrance to wharf.
<i>Tahsis canal</i>	Day beacon.
<i>Tahsis narrows</i>	Unwatched light on concrete base.
<i>Turn point</i>	Unwatched light.

CHANGES AND IMPROVEMENTS IN EXISTING AIDS, ETC.

<i>Annacis channel</i>	Pile beacon reinforced
<i>Carmanah</i>	Repairs to stairs and tramway.
<i>First narrows beacon</i>	Light moved to new location.
<i>Lennard island</i>	Repairs to dwelling, boatways, tramway, etc.
<i>Pender harbour</i>	Installation of an unwatched light.
<i>Quatsino</i>	Lantern cowl.
<i>Salmon arm</i>	Re-establishing unwatched light at outer end of bank.

<i>Victoria Agency for buoy service</i>	3 buoy floats. 3 200 m/m buoy lanterns with lenses, etc. 13 accumulators. 30 spherical weights. 377 buoy shackles. 375 fathoms chain. 30 cedar spars. 42 concrete anchors. 1 American bell. 1 buoy whistle.
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PRINCE RUPERT, B.C.

NEW AIDS TO NAVIGATION, ETC.

<i>Shrub island</i>	Unwatched light.
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CHANGES AND IMPROVEMENTS IN EXISTING AIDS, ETC.

<i>Prince Rupert Agency for buoy service</i>	Repairs to wharf. 150 shackles. 6 cedar spars. 1 200 m/m buoy lantern. 9 buoy superstructures.
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PRESCOTT DEPOT

At the depot, as in former years, there is manufactured the following: Lighthouse apparatus such as gas buoy lanterns, headlight lanterns, mercury float apparatus, spun reflectors, vapour burners. Fog alarm materials such as diaphones, pistons, etc. Buoy superstructures, whistles, etc., and the construction of oil tanks and the making of spare parts for apparatus already in the service.

From Prescott many minor construction works and repairs are carried out.

To maintain an efficient lighthouse service experiments and tests are made with various light and sound producing apparatus.

PUBLICATIONS

Eighty-two Notices to Mariners, comprising 244 subjects, were published during the last year.

The following may be especially noted:— .

Notice regarding the ice patrol in gulf and lower St. Lawrence river.

Sailing directions and hydrographic information, prepared by the hydrographer, for certain British Columbia waters.

Description of dredging done by the Department of Public Works.

Notices relating to waters outside of Canada.

The annual edition of the "List of Lights and Fog Signals", in three sections, was published.

OFFICE WORK

Total plans for twelve months.....	1,902
Photographs received and recorded.....	157
Specifications and bills of materials written.....	50
Waterlots, lighthouse sites, etc., dealt with.....	142

ICE-BREAKING

The contract with the Dominion Towing and Salvage Company, Limited, to keep the harbours at the head of lake Superior open for navigation until December 17 in each year and to open them in the spring as soon as the canal at Sault Ste. Marie is open for navigation, is still in force.

REMOVAL OF OBSTRUCTIONS

<i>Meteghan, N.S.</i>	The wrecked schooner <i>Peter McIntyre</i> was removed by the owners.
<i>Near Charlottetown</i>	The dredge <i>Ferguson</i> which sunk in Northumberland strait was removed by the Halifax Dredging Company.

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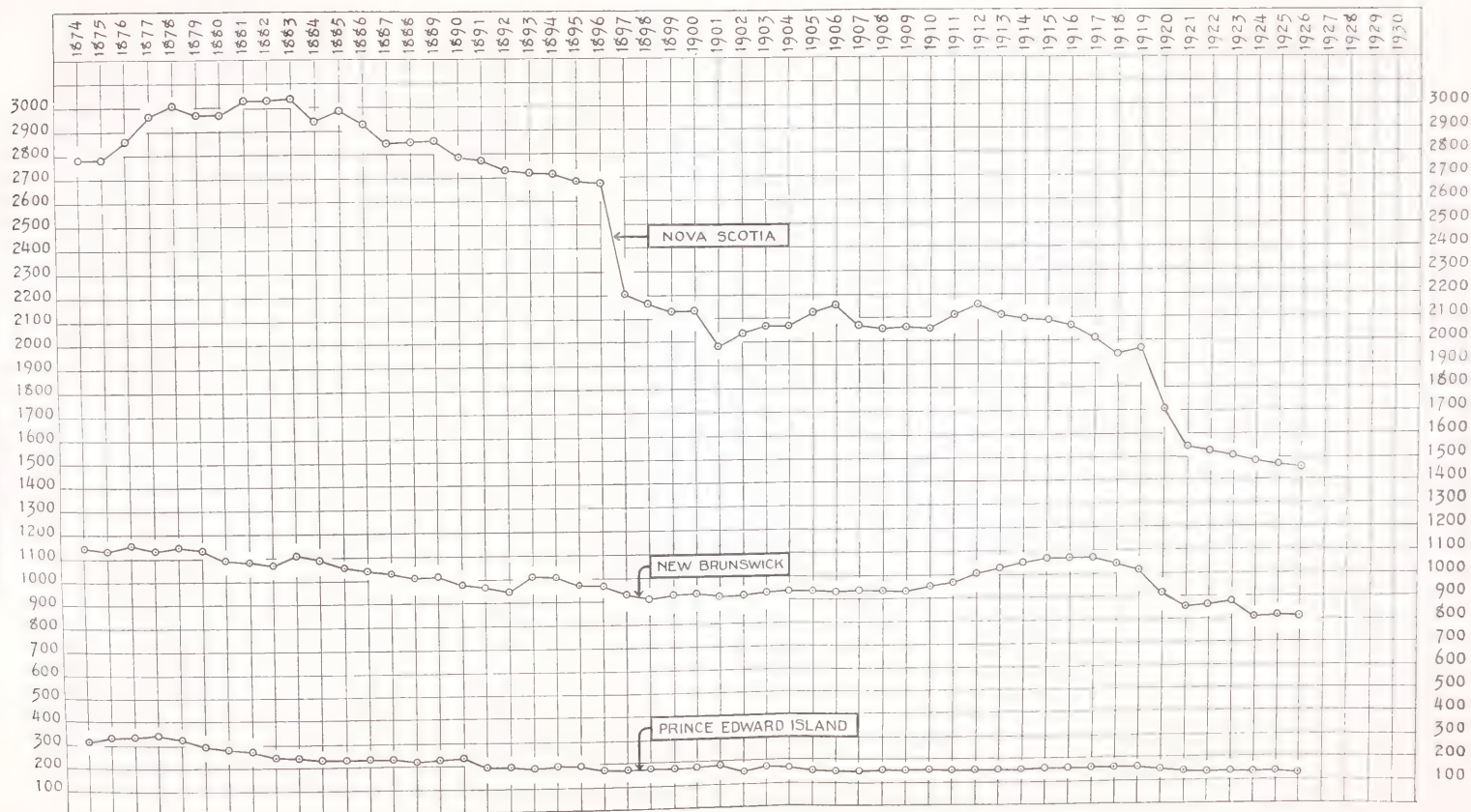
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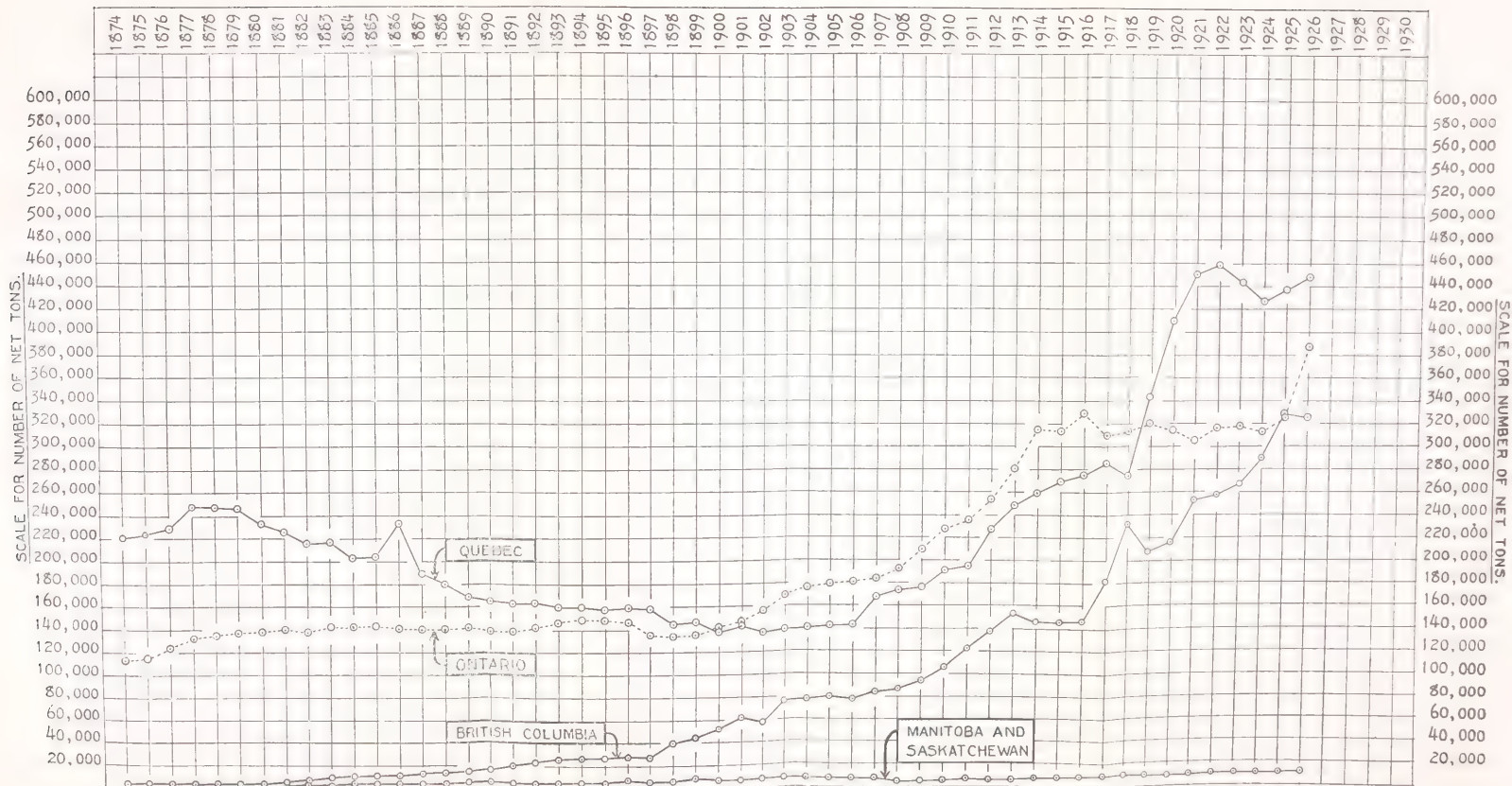
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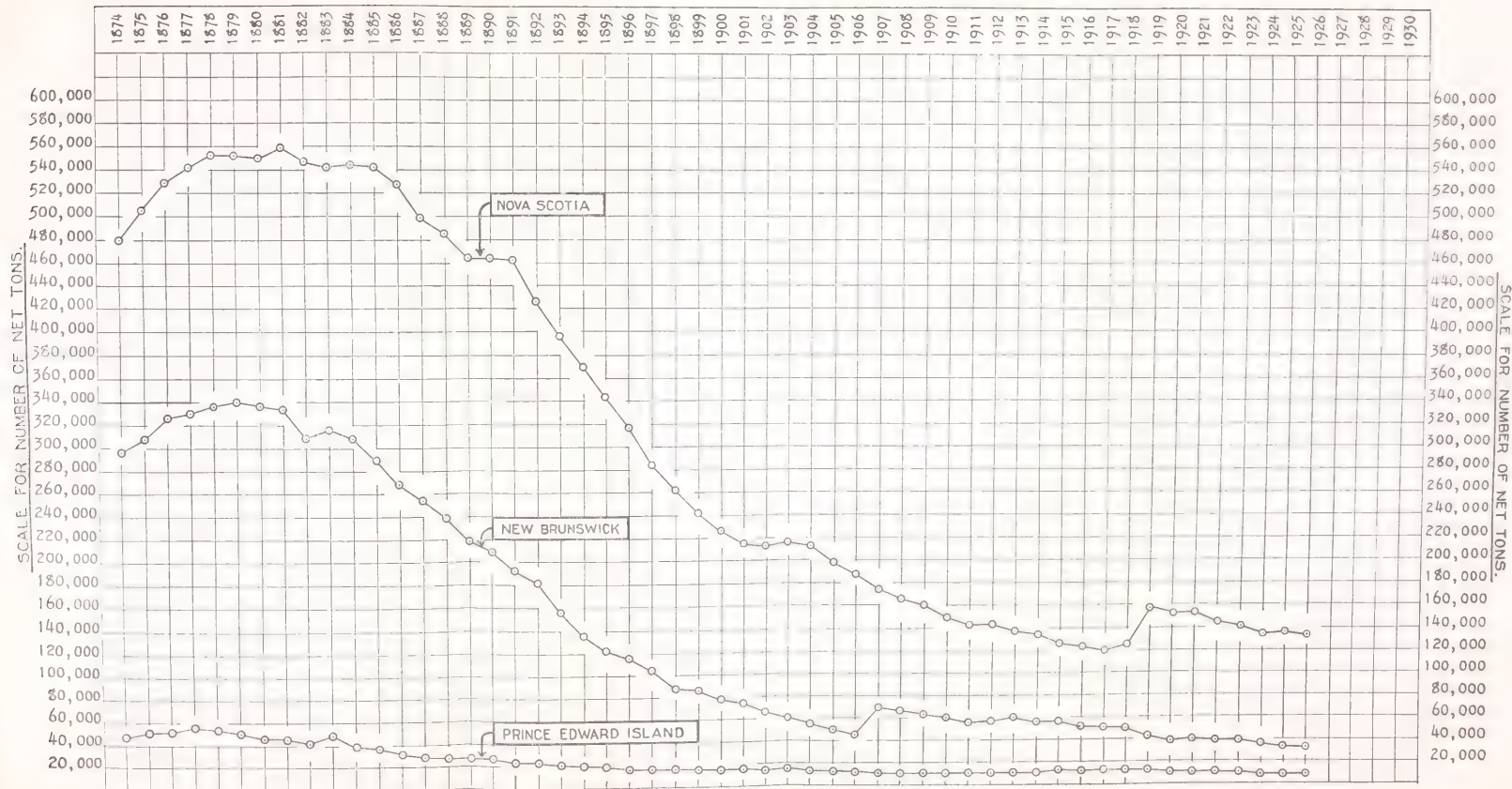
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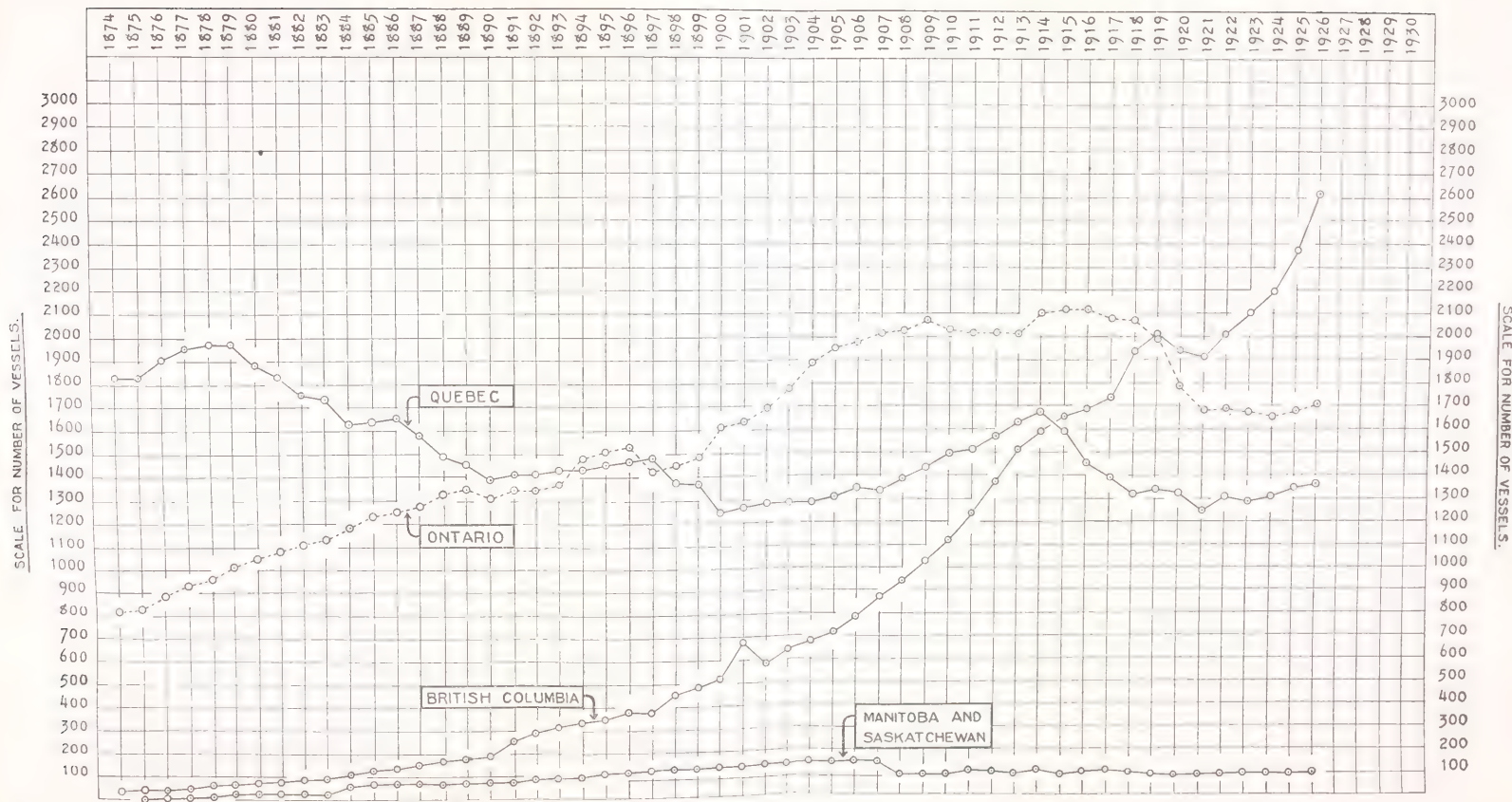
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Ha-Ha-Bay, Saguenay R., P.Q. Scow sunk near wharf removed by the owner.
Near Sorel, P.Q......Tug *Mekinac* sunk whilst being towed was raised by the owners.
Sorel, P.Q......The crane boat *Wellington* sunk in Richelieu river was removed by the owners.
Pelee passage, Ont......The wreck of the steam barge *Harsen* was removed by the owners.
Morrisburg, Ont......The ferry boat *Eloise* which sunk in the harbour was removed by the owner.
Rapide PlatBarge lying in Rapide Plat was removed by the owners.

MAINTENANCE AND REPAIRS TO WHARVES

Repairs to wharves were attended to at the following places:—

<i>Nova Scotia</i> —	<i>New Brunswick</i> —	<i>Prince Edward Island</i> —
Advocate	St. Andrews	Chapel point
East Ferry	Lamek	Grand Entry M.I.
Harbourville		Haggarty wharf
Halls harbour		Hurds point
Hopewell Cape		McPherson's cove
Tiverton		Murray harbour
		Orville cove
		Vernon bridge
<i>Quebec</i> —	<i>Ontario</i> —	<i>British Columbia</i> —
Cap Chat	Little Current	Blind Bay
Caraquet	Point Pelee	Canoe
Dalhousie		Comox
L'Islet		Masset
Matane		Port Alberni
Montmagny		Sidney
St. Alphonse		Stewart
St. Jean Port Joli		
Ile Ste. Therese		
Ste. Anne de Bellevue		

In addition to the work of this branch as mentioned above the staff have been called upon to perform work of varied description for other branches of the Department as follows:—

Repairs to storehouse and icehouse at Point Pelee for the Life-Saving Service.

Alterations and repairs at Canso, N.S., for the Radio Branch.

Repairs, etc., to signal masts at Seven Islands, Parrsboro and Halifax for the Meteorological Service.

For Administration of Pilotage.—Repairs to *Jalobert* and launch.

St. Lawrence Ship Channel.—Repairs to *Detector*, coal barge No. 6, dredge No. 16, hopper barges 2 and 3.

Maintenance.—Repairs to lightstations, lightships, making boxes and crates, handling and repairs to buoys.

Dominion Steamers.—Repairs to the following Government steamers.

Montcalm, Mikula, Lady Grey, Druid, Loos and Bellechase.

Hydrographic Survey.—Repairs to *Cartier* and launch.

Customs Department.—Repairs to *Margaret* and making dingy.

Health Department.—Repairs to yacht *Jeannette*.

COMMISSIONER OF LIGHTS' BRANCH

REPORT OF J. G. MACPHAIL, B.A., B.Sc., M.E.I.C., COMMISSIONER OF LIGHTS

The principal work performed during the fiscal year ending March 31, 1927, has been an extension of the buoy and beacon services, together with the maintenance of lights and other aids to navigation throughout the Dominion, and the maintenance and inspection of public wharves. These operations are set forth in tabular form in statement attached.

STATEMENT, by districts, showing the number of lights of the several orders, lightships, lightkeepers, fog signals, buoys, submarine bells, etc.

	1st order lights	2nd order lights	3rd order lights	4th order lights	5th order lights	6th order lights	7th order lights	Gas beacons	Pressed lens lights and other minor types	Catoptric lights	Electric lights	Total	Lightships	Lightkeepers	Daphnones	Fog-guns and bombs	Fog whistles
New Brunswick.....		4	3	23	22	31	61	2	6	11	7	170	1	164	26	1	.....
Nova Scotia.....	2	3	8	33	15	19	36	3	15	45	6	186	1	172	20	1	1
Prince Edward Island.....	2	7	9	42	16	10	42	5	16	112	4	246	1	167	13	1	.....
Quebec.....	2	1	11	21	11	18	46	7	44	109	19	240	5	218	24	3	4
Montreal.....				8	7	6	19	6	26	163	7	242		159			
Prescott.....			3	14	3	5	15	26	6	12	2	86		38	10		.....
Parry Sound.....		4	10	20	13	11	51	44	38	63	24	178	3	146	25		3
Kenora.....							3		2	6		9		6			.....
Manitoba.....				1	3		4		1	6	1	16		10			.....
Victoria.....	3		3	7	7	1	8	87	3	7	20	146	1	61	22		.....
Prince Rupert.....	1		3	4			3	41	1	3		56		15	7		.....
Total.....	12	19	50	164	87	101	288	221	158	533	92	1,725	11	1,150	147	6	8

STATEMENT, by districts, showing the number of lights of the several orders, lightships, lightkeepers, fog signals, buoys, submarine bells, etc.

	Sirens	Fog bells	Hand fog horns	Hand fog bells	Total fog signals	Fog signal stations only	Gas buoys	Gas and whistling buoys	Gas and bell buoys	Whistling buoys	Bell buoys	Total gas and signal buoys	Lightship sub-marine bells	Lighted spar-buoys, floats and dolphins	Unlighted buoys	Stakes, bushes and balises	Unlighted dolphins, spindles and beacons
New Brunswick.....		11	22		60	6	4	13	3	8	32	60	1		574	514	59
Nova Scotia.....		2	48	1	73	3	8	20	16	21	40	114			1,093	29	8
Prince Edward Island.....	1		23		27		2	4	5	4	11	27			1,923	1,669	6
Quebec.....			23	4	57	1	64		10		2	76	3	1	288	100	41
Montreal.....					105		105					105		3	593	170	130
Prescott.....		4	42		42		42	4	11		2	44		1	547	64	5
Parry Sound.....		4	31		63		42					59	1	29	617		69
Kenora.....					18										439		.....
Manitoba.....			4		4												.....
Nanaimo.....			4		4												.....
Victoria.....	1	11	4		38	1	3	6	4	3	5	21	1	15	190		97
Prince Rupert.....		3	4		14	2	2	7	2			11			35		38
Total.....	2	35	148	5	351	13	273	54	53	36	101	517	6	49	5,366	2,546	453

RIVER ST. LAWRENCE SHIP CHANNEL

REPORT OF V. F. W. FORNERET, B.A., Sc., M.E.I.C., SUPERINTENDING ENGINEER

The St. Lawrence, owing to its situation, is the natural route from the Atlantic to the northern and northwestern half of the North American continent.

The opening of the Lachine canal, connecting Montreal with the Great Lakes in 1825, established the route commercially.

The light draught sailing vessels could then reach Montreal without trouble, except during a few weeks in the autumn when they resorted to lightering.

In 1844, it was in an effort to give navigation up to Montreal for vessels of 500 tons, that the first work of dredging was undertaken.

The first proposals for improvements were discussed in 1825, the national character of the work being then recognized. Surveys were made and reported upon in 1831 and again in 1838.

In 1841, during the investigation, the Committee proposed a tonnage duty sufficient to provide for the cost of the improved channel, which it was considered would be less than that of lighterage. It was however, agreed that "in order to draw the produce of the West down the St. Lawrence, it was expedient to make the transit charges as light as possible."

Operations were commenced by the "Board of Works" in 1844 and continued until 1847, when, owing to opposition as to location of the channel, the work was abandoned. After eighty years, it is now considered that the straight channel through lake St. Peter as commenced, would have been preferable in many ways.

In 1850, the Harbour Commissioners of Montreal, proposed that they could do the work more economically and expeditiously. They asked for authority to undertake the work and to charge a tonnage duty to pay for the eight per cent interest and two per cent sinking fund.

This plan was adopted in August, 1850, and the Commissioners were authorized to proceed in such a manner as they should deem best, the government plant being transferred to them.

The Harbour Commissioners, after examination and the best advice obtainable, adopted the location of the deepest natural channel in lake St. Peter. This results in the present channel with five tangents, instead of two straight courses as at first commenced.

The original depth through lake St. Peter was 10 feet 6 inches. There is now, in 1927, a channel dredged to a depth of 35 feet at Extreme Low Water of 1897.

From 1850, the channel was deepened from stage to stage until in 1888, when the debt amounted to somewhat over three million dollars, the Government decided to complete the channel as a national work, and to assume the debt, and from that day the channel has been open, free to the commerce of the world.

The work was conducted by the Department of Public Works of Canada from 1889 until 1904, when the management and control of the river, together with the shops and dredges, were handed over to the Department of Marine and Fisheries, which Department had general charge of navigation.

At the present time there is a splendid channel from Montreal to Cap a la Roche and to Quebec by taking advantage of the tide. The deepening of the channel to 35 feet E.L.W. is also well advanced.

The success of the work is in a great measure due to the geographical situation of the route, the physical features of the river—favourable for

improvement, the determination and public spirit of the business men and industrial corporations of Montreal, and to the recognition by the Government of Canada of the national character of the project.

The river St. Lawrence Ship Channel commences at the lower outlet of the Lachine Canal (Lock No. 1) and extends down to Father Point, a distance of 340 statute miles.

What is properly called "Ship Channel"—the contracted part of the river—commences on the South channel at "The Traverse," about 60 miles below Quebec.

This is divided into five divisions as follows:—

	South Channel Statute Miles	North Channel Statute Miles
Division I—Montreal to Sorel.....	45	45
Division II—Sorel to Batiscan (not including Lake St. Peter).....	36	36
Division III—Lake St. Peter.....	20	20
Division IV—Batiscan to Quebec.....	59	59
Division V—Quebec to Goose Cape.....	70	70
	230	230

The completed channel between Montreal and Quebec has a minimum width of 450 feet on tangents and 500 to 800 feet on curves.

Below Quebec the completed channel has a minimum width of 1,000 feet.

DREDGING, SEASON 1926

The department again decided that, in order to expedite the work of dredging on the St. Lawrence, the dredges were to be operated day and night. The dredging fleet consisted of 8 elevator dredges and attending plant, 1 rock breaker, 1 stone lifter, 1 sweeping steamer and 1 sweeping scow.

Notwithstanding numerous breakdowns on account of hard material and consequent delays for repairs, good progress was made.

Most of the fleet was operated below Three Rivers as there is very little dredging between Three Rivers and Longue Point left to be done to 35 feet at E.L.W. The dredging material in the section below Three Rivers being very hard and difficult to remove caused heavy wear and tear to the dredges.

Cap a la Roche.—One powerful elevator dredge was employed working all season day and night, and made very good progress, in fact very nearly completed the deepening of Cap a la Roche channel to 30 feet extreme low water. Next season this should be finished in a short time, which will give a couple of feet more depth before the low water season. As the work of clearing up stones, boulders and loose shale left by the dredges progresses, additional depth will be shown by the semaphore. The rockbreaker was also employed all season, also one stone lifter clearing up stones and boulders found by the sweeping steamer.

The total number of cubic yards dredged during the season of 1926 amounted to 72,000 at a cost of \$86,036.71 or 1.19 $\frac{5.0}{100}$ cents per cubic yard.

CHAMPLAIN CHANNEL.—The channel was swept as usual in the spring by the sweeping steamer *Detector* and very little filling-in was found to have taken place. In view of this, it was decided to dredge the Champlain channel to 35 feet E.L.W. immediately, removing with the same dredge cut that had silted in.

Three dredges were operated on Champlain channel for certain periods during the season, deepening to 35 feet at extreme low water and good progress was made. The material underlying the sand proved to be tough hard pan.

The total number of cubic yards dredged amounted to 577,850 at a cost of \$230,973.94 or 0.39 $\frac{97}{100}$ cents per cubic yard.

Becancour Lower Traverse.—Three powerful elevator dredges were laid out to deepen this channel to 35 feet at E.L.W. of 1897, one working here during the whole season, but the other two, only short periods, having been taken down to work in the Champlain channel instead.

The material dredged was found to be soft shale, stones, hard-pan and embedded boulders.

Notwithstanding many breakdowns and repairs due to the hard nature of the material, good progress was made.

The total number of cubic yards dredged was 312,660 at a cost of \$241,-924.20 or 0.77 $\frac{38}{100}$ cents per cubic yard.

Port St. Francis.—One large elevator dredge worked here for most of the season deepening the channel to 35 feet at E.L.W. The material dredged consisted of clay, stones, sand, gravel and boulders.

The total number of cubic yards dredged was 205,250 at a cost of \$65,766.06 or 0.32 $\frac{0}{100}$ cents per cubic yard.

Nicolet Traverse.—One dredge worked on Nicolet traverse deepening the channel to 35 feet at E.L.W. and widening the channel from 350 to 450 feet, the material being mostly clay with ridges of boulders. Very good progress was made and it is expected to complete the deepening and widening next season.

The total number of cubic yards dredged was 272,750, at a cost of \$86,088.32 or 0.31 $\frac{50}{100}$ cents per cubic yard.

Stone Island.—Two elevator dredges were laid out in this channel for short periods, deepening the channel to 35 feet at E.L.W. and very nearly completing it. Only a short distance remains to be done.

The total number of cubic yards dredged amounted to 204,620 at a cost of \$87,587.08 or 0.42 $\frac{80}{100}$ cents per cubic yard.

Cap St. Michel to Vercheres Channel.—One dredge was employed for a short period cleaning up a land slide which had occurred on the south bank in the vicinity of Black Spar Buoy 99 M (Marigo). Material consisted of soft clay.

The total number of cubic yards removed was 92,400 at a cost of \$36,921.28 or 0.39 $\frac{0}{100}$ cents per cubic yard.

Ile Ste. Therese Channel.—One large elevator dredge worked here for a short time deepening the channel to 35 feet at E.L.W. and completed it, the material being clay and stones.

The total number of cubic yards removed was 14,250 at a total cost of \$23,995.72 or 1.68 $\frac{30}{100}$ cents per cubic yard.

Longue Pointe Curve.—One powerful Elevator Dredge worked for part of the season deepening the channel to 35 feet at E.L.W. and widening the curve from 500 to 650 feet. The material removed consisted of clay, sand, stones, and gravel. The total number of cubic yards dredged amounted to 59,650 at a cost of \$44,436.53 or 0.74 $\frac{50}{100}$ cents per cubic yard.

Longue Pointe Traverse.—One large Elevator Dredge worked in the channel deepening it to 35 feet at E.L.W. The dredged material consisted of sand, gravel, and stones.

The total number of cubic yards removed amounted to 140,500 at a cost of \$46,674.37 or 0.33 $\frac{22}{100}$ cents per cubic yard.

North Channel, below Quebec.—The very powerful new Sea-going Elevator Dredge No. 16 was operated the whole season in the North channel dredging the channel to 35 feet Extreme Low Tide and to 500 feet in width, the Department having decided to complete it to that width as soon as possible and open the channel for navigation, completing it afterwards to 1,000 feet in width as originally proposed.

The large powerful sea-going hydraulic dredge No. 8 (Beaujeu), which is being converted into the elevator type at the Government shipyard at Sorel, is expected to be ready to go into commission next season and will be placed to operate in the north channel in conjunction with No. 16. With this additional dredge, the work should be expedited considerably.

The total number of cubic yards dredged in the north channel during the season of 1926 was 1,178,275 at a cost of \$280,452.39 for 0.23 $\frac{8.0}{100}$ cents per cubic yard.

The total number of cubic yards dredged by the whole fleet of dredges above and below Quebec during the season of 1926 amounted to 3,146,125 at a cost of \$1,240,044.98 or 0.39 $\frac{4.1}{100}$ cents per cubic yard.

PROGRESS of Dredging Operations at the end of Season of 1926.

30-FOOT PROJECT

Total length of dredging done (statute miles).....	66.84
Total length of dredging yet to be done (statute miles).....	1.21
Total number of cubic yards dredged.....	53,778,202
Total number of cubic yards yet to be dredged.....	1,523,130

35-FOOT PROJECT

Total length of dredging done (statute miles).....	53.12
Total length of dredging yet to be done (statute miles).....	38.18
Total number of cubic yards dredged.....	47,704,956
Total number of cubic yards yet to be dredged.....	25,652,658

The total cost from 1851 to the end of the fiscal year ending March 31, 1927, of the St. Lawrence Ship Channel from Montreal to Father Point, including plant, shops, surveys, etc. is as follows:

Dredging.....	\$19,671,283 06
Plant, shops, surveys, etc.....	11,212,562 21
Grand total.....	\$30,883,845 27

The total number of cubic yards dredged in the river St. Lawrence Ship Channel 1851 to the end of the season of 1926, amounted to 128,717,848, the material varying from very hard shale rock to soft blue clay.

SWEEPING OPERATIONS

The annual sweeping of the ship channel was done by the sweeping steamer *Dector*, and no obstructions of a serious nature were found. Some proving of dredging was done also below and above Quebec.

TIDAL SEMAPHORES

Cap a la Roche.—The tidal semaphore at Cap a la Roche (Deschaillons, P.Q.) situated on the south shore of the St. Lawrence river and which indicates the available depth of water in the dredged channel, was put in operation on May 10, 1926. The tidal semaphore at Point Citrouille situated on the north side of the St. Lawrence, 10½ miles above Cap a la Roche, was put in operation the same day.

These two semaphores are connected by special telephone line to enable the operator at Cap a la Roche to telephone the operator at Point Citrouille every three inches rise or fall of the tide, as the case may be. The Pointe Citrouille semaphore shows the depth in feet by large figures and inches by small semaphores.

The semaphore at Point Citrouille enables the pilot of a deep draught vessel outward bound to judge if there is sufficient depth of water in the dredged channel at Cap a la Roche to pass in safety. If not, it gives him sufficient time to get ready to anchor below Pointe Citrouille where there is a good anchorage ground and where he waits for the tide to rise sufficiently to enable him to pass at Cap a la Roche.

St. Nicholas.—The tidal semaphore at St. Nicholas point, on the south side of the St. Lawrence river, which shows the depth of water available in the undredged channel over St. Augustin bar, commenced operations on May 10, 1926.

Crane Island.—On recommendation made to the department by the Shipping Federation of Canada, it was decided to establish a tidal semaphore on Crane Island wharf to show the depth of water available in the dredged channel in Beaujeu and St. Thomas channels.

The lighthouse on the wharf at Crane island was fitted out with arms to show similar signals as shown at Cap a la Roche and St. Nicholas.

The semaphore was ready to be operated on July 28, 1925, and gave satisfaction for the remainder of the season.

It commenced operations for season 1926 on May 5, 1926.

HEIGHT OF WATER

The following table gives the monthly averages of the height of water in the ship channel at Sorel, P.Q., by which it will be seen that the averages for the season of 1926 compare well with those since 1920.

Year	May	June	July	Aug.	Sept.	Oct.	Nov.	Highest	Lowest
	ft. in.	ft. in.	ft. in.	ft. in.	ft. in.	ft. in.	ft. in.	ft. in.	ft. in.
1920....	35 9	33 0	32 4	31 8	31 5	31 4	31 6	37 5	30 1
1921....	35 6	32 9	31 10	31 4	30 10	31 4	31 6	37 8	30 1
1922....	37 1	34 9	33 4	32 3	31 7	31 4	30 11	40 5	30 1
1923....	38 2	34 3	32 1	31 2	31 1	30 8	30 9	39 8	29 9
1924....	38 8	34 10	32 6	31 10	31 11	32 4	31 3	40 0	30 1
1925....	35 3	33 9	32 5	31 9	31 0	31 3	31 11	43 4	30 2
1926....	37 4	34 6	32 10	31 8	31 1	31 3	33 3	41 5	30 6

The lowest reading for last season was 30 feet, 6 inches, this occurring in October for only 3 days.

This was better than for several years previous, and is very encouraging for the future with the Upper lakes increasing in height.

ACCIDENTS, RIVER ST. LAWRENCE SHIP CHANNEL. SEASON 1926. BETWEEN MONTREAL AND QUEBEC

May 25.—S.S. *Wimborne*, British steamer, outward bound from Montreal, touched mudbank abeam Buoy 146 L, below Sorel, owing to loose steering gear, but sustained no damage.

May 28.—S.S. *Bore*, Swedish steamer, outward bound from Montreal, dropped anchors to examine steering gear and swung, touching bank near Buoy 149 M, below Sorel.

July 16.—S.S. *San Valerio*, British steamer, inward bound for Montreal, stranded on the edge of Horseback bar, through an error in judgment, with considerable damage to ship.

July 18.—S.S. *Walter B. Reynolds*, Canadian steamer, inward bound for Waddington, N.Y., grounded on bank outside of channel one mile West of Vercheres without sustaining any damage.

August 7.—S.S. *Canadian Aviator*, outward bound from Montreal anchored in a rainstorm, swung, and grounded on the bank between Buoys 108 Q and 110 Q, near Cap Levrard, sustaining only slight damage.

August 24.—S.S. *Twickenham* and S.S. *Litopia*, British steamers, were in collision in lake St. Peter with some damage to both vessels.

September 8.—S.S. *Utacarbon*, American steamer, inward bound to Montreal, grounded on the North bank, outside channel, while turning from Stone island, Upper range to Ste. Anne range, but sustained no damage.

September 13.—S.S. *Calgarolite* and H.M.S. *Valerian*, both bound inward to Montreal, were in collision at Pte. Citrouille owing to mistaken orders in the engine room of latter vessel. The *Calgarolite* suffered some slight damage.

September 30.—S.S. *Keybar*, a lake steamer, was in collision with canal boat in tow of tug *Mac-Sin*, near the foot of lake St. Peter, with only trifling damage to the *Keybar*.

October 5.—S.S. *Edward L. Strong*, a lake steamer, inward bound, touched bottom in the Richelieu rapids, outside the channel, and damaged her bottom plates.

October 17.—S.S. *John F. Morrow*, lake steamer, navigation intentionally outside the channel, grounded off Sutherland pier, Montreal harbour, sustaining some damage.

November 11.—S.S. *Artena*, Italian steamer, outward bound from Montreal, let both anchors go when steering gear failed and swung around, drifting on to north bank of channel near Ile Ste. Therese, but sustained no damage.

November 18.—S.S. *Montreal*, river steamer, bound from Montreal to Quebec, burnt above Sorel, a total loss.

November 27.—S.S. *Baron Wemyss*, British steamer, outward bound from Montreal, was in collision with Dredge No. 47, a sand dredge, near Lanoraie, when both vessels suffered some damage, but were able to proceed.

November 28.—S.S. *Wolsum*, Dutch steamer, outward bound from Montreal, went aground outside of channel, one mile below Cap Charles, and sustained considerable damage.

BETWEEN QUEBEC AND FATHER POINT

May 15.—S.S. *Roa*, Norwegian steamer, inward bound to Quebec, struck some floating wreckage off White Island lightship, but sustained no damage.

June 2.—S.S. *Hallmoor*, British steamer, outward bound, took a sheer and grounded outside the channel, near Buoy 58 B, Lower traverse, but sustained no damage.

July 1.—S.S. *Montrolite*, Imperial Oil Co. tanker, inward bound, lost her rudder in deep water above Red Island lightship, and, after part of her cargo had been removed, proceeded to Quebec accompanied by tugs.

August 28.—S.S. *Canadian Importer*, outward bound, stranded on Southwest corner of Middle ground, Upper traverse, in a fog, sustaining considerable damage. While getting under way she went aground a second time, $\frac{1}{4}$ mile N. 32 E. from Upper Traverse block, in avoiding S.S. *Ryburn*, sustaining additional damage.

September 11.—S.S. *Willowbay*, lake steamer, and motor barge *Miron L.* were in collision off St. Jean, I.O., with some damage to both vessels.

September 20.—S.S. *Manchester Spinner*, British steamer, inward bound, grounded in misty weather off Ste. Anne Shoal near Pte. aux Orignaux with only slight damage.

November 12.—S.S. *Atlas*, Greek steamer, inward bound, stranded on soft bottom in Bellechasse bay during a snowstorm, sustaining considerable damage.

November 17.—S.S. *Leopold L.D.*, French steamer, outward bound, collided with S.S. *Hochelaga*, inward bound, near Channel patch, with considerable damage to both vessels.

December 4.—S.S. *Valcerusa*, Italian steamer, outward bound, navigating in heavy packed ice, took a sheer with her rudder jammed, and stranded on the south side of Middle ground, Upper traverse. She returned to Quebec for temporary repairs and then proceeded outward.

N.B.—It will be noted that none of the accidents during the season of 1926 can be attributed to any defect in the Ship Channel.

MARINE SIGNAL SERVICE

31st March, 1927

Signal Stations have been established for the purpose of maintaining communication between ship and shore by means of flag signals.

This system of stations extends from St. John, N.B., Cape Race, Nfld., and Belle Isle up the gulf and river St. Lawrence and through the Great Lakes to Port Arthur and Fort William, Ont.

Following is a complete list of stations:—

EAST OF QUEBEC

Name of Station	Location	Nautical miles from Quebec	Means of Communication
(R)—Quebec.....	Custom House.....	0	Telephone
(R)—St. Jean d'Orléans.....	Shore end of wharf.....	14	"
Crane Island.....	Lighthouse.....	32	"
L'Islet.....	100 yards east of church.....	40	Telegraph.
Cape Salmon.....	Lighthouse.....	81	Telephone and telegraph.
Father Point.....	Shore end of wharf.....	157	Telegraph.
Little Metis.....	Lighthouse.....	175	"
Matane.....	".....	200	"
Pointe des Monts.....	".....	219	"
Cap Chat.....	".....	234	"
Rivière à la Martre.....	".....	260	"
Cap Magdelen.....	".....	294	"
Fame Point.....	".....	325	"
Cap des Rosiers.....	".....	349	"
Cap d'Espoir.....	".....	377	"
Pointe Maquereau.....	".....	400	"
West Point, Anticosti.....	".....	332	"
South West Point.....	".....	360	"
South Point.....	".....	415	"
Heath Point.....	".....	438	"
Point Escuminac, N.B.....	".....	462	Telephone.
St. Paul's Island, C.B.....	Main Station.....	540	Wireless and telephone.
Money Point, C.B., N.S.....	Lighthouse.....	537	Telephone.
Flat Pointe, N.S.....	".....	575	Telegraph.
Cape Ray, Newfoundland.....	".....	553	"
Cape Race, Newfoundland.....	".....	826	"
Point Amour, Labrador.....	".....	673	Wireless and telegraph.
Belle Isle.....	".....	734	"
Chebucto Head.....	".....		Telephone.
Halifax, N.S.....	The Citadel.....		"
Point Lepreaux, N.B.....	Lighthouse.....		"
Partridge Island, N.B.....	".....		"
St. John, N.B.....	Custom House.....		"
Point Tupper, C.B.....	".....		Telegraph.
Scatari Island, C.B.....	".....		"

WEST OF QUEBEC

Name of Station	Location	Nautical miles from Quebec	Means of Communication
Bridge Station.....	Half mile above Quebec Bridge.....	6	Telephone.
St. Nicholas.....	At tidal semaphore.....	12	"
Portneuf.....	In front lighthouse.....	31	"
Grondines.....	In old windmill tower.....	41	"
St. Jean Deschaillons.....	At tidal semaphore.....	45	"
Pointe Citrouille.....	In lighthouse.....	55	"
Three Rivers.....	Upper end of Bureau wharf.....	68	"
Sorel.....	Lower end of government wharf.....	100	"
Bellmouth.....	Above 500 feet east Contre-cœur course new light.....	110	"
Cap St. Michel.....	Abreast east end Ile des Lauriers.....	125	"
Longue Pointe.....	Point between wharves.....	134	"
(R) Montreal.....	(La Sauvegarde building)....	139	"

WEST OF MONTREAL

Name of Station	Location	Nautical miles from Montreal	Means of Communication
(R.)—Lachine canal.....	Lock No. 2.....	0	Telephone.
(R.)—Lachine canal.....	Lachine.....	8	"
(R.)—Soulange canal.....	Cascades Point.....	21	"
(R.)—Soulange canal.....	Coteau Landing.....	33	"
(R.)—Cornwall canal.....	Cornwall.....	62	"
(R.)—Galops canal.....	Lift Lock.....	99	Telegraph.
(R.)—Welland canal.....	Port Dalhousie.....	298	"
(R.)—Welland canal.....	Port Colborne.....	321	"
(R.)—Soo canal.....	Sault Ste. Marie.....	820	"

Stations marked (R) are reporting stations only and are not equipped for signalling purposes.

BRIEF SUMMARY OF WORK PERFORMED

1. Stations report movements of vessels to Montreal, Quebec, Sydney, Halifax or St. John.

2. Stations report weather conditions daily to Montreal, Quebec, Sydney, Halifax or St. John.

3. Montreal, Quebec and St. John publish daily bulletins giving weather and ice conditions and movements of vessels.

4. Montreal and Quebec publish daily bulletins showing depths of water at various points in the river St. Lawrence Ship Channel.

5. The signal service offices at Montreal, Quebec and St. John are open day and night for the purpose of furnishing the public with information of shipping matters.

6. The telegraph system of the Department of Public Works on the North shore of the gulf of St. Lawrence report the movements of vessels engaged in the coasting trade to the Signal Service at Quebec.

7. The Government Grain Elevator at Port Colborne reports to Montreal the arrival and departure of vessels engaged in the Upper Lakes grain trade.

8. The Collectors of Customs at Fort William and Port Arthur, report to Montreal the arrival and departure of vessels engaged in the Canadian grain trade.

9. The Collectors of Customs at all the seaports in the river and gulf of St. Lawrence, on the Atlantic coast and in the bay of Fundy report the arrival and departure of vessels engaged in the overseas trade.

10. Lloyd's Agent at Quebec is furnished daily with full information of the movements of vessels engaged in the overseas trade to and from ports in the province of Quebec.

11. Lloyd's Agent at St. John, N.B., is furnished daily with full information of the movements of vessels engaged in the overseas trade to and from ports in the Maritime Provinces.

12. All the Signal Stations and masts were maintained in good order.

ICEBREAKING 1926-27

REPORT OF ALPHONSE LAFLICHE, SENIOR ASSISTANT ENGINEER RIVER ST. LAWRENCE SHIP CHANNEL, ON THE WORK OF THE ICEBREAKING STEAMERS "LADY GREY" AND "MIKULA" DURING THE WINTER OF 1926-27.

The winter of 1926-27 set in suddenly with unusual severity while numerous ocean-going ships were still in the river; and from December 5 to 25 the ice-breaking steamers *Mikula*, *Lady Grey*, *Montcalm* and *Bellechasse* were busy breaking jams at Sorel islands, Port St. Francis, and Quebec, and in escorting ships to sea.

On different occasions during the winter, jams formed at Quebec bridge, and were broken without undue trouble by the *Lady Grey* and *Mikula*.

On January 15 the *Lady Grey* was sent to pick up three horses and sleighs on drifting batture ice which had broken loose near St. Michel. This she accomplished.

The *Mikula* was to have started on her trip to the North shore and Anticosti on February 23. On the 20th of February, however, a jam formed at Three Rivers, and on the 21st a heavy jam formed at Portneuf. Meanwhile the ice jammed in Quebec harbour and the *Mikula* and *Lady Grey* were busy breaking this jam and freeing the Quebec-Levis ferries until the 22nd of February. This done, the *Mikula* proceeded to Portneuf on February 23 and attacked the heavy jam there, breaking through on March 1, when she returned to Quebec. It was not until March 5, therefore, that she sailed for the North shore and Anticosti. She returned to Quebec on March 16.

With the *Mikula* at Quebec once more the *Lady Grey* was able to go up on March 17 to open the river at the foot of lake St. Peter. Here the *Mikula* joined her on the 21st, and both steamers were operating until April 1, when the *Mikula*, by then working on heavy jams above Sorel, broke a propeller blade.

The channel at the head of lake St. Peter had blocked and the *Mikula* was forced to remain idle at Sorel until April 10, when she started for Quebec to prepare for her annual ice patrol in the gulf.

She sailed from Quebec, on this patrol, April 16. The *Lady Grey* remained at Three Rivers dealing with the heavy lake St. Peter ice until April 10, when she started up river for Sorel and Montreal, reaching the latter port the same day.

Owing to the late opening of the Lachine canal the services of the *Lady Grey* were not required this year at the foot of the Soulanges canal, where, usually, she cleans out the heavy frazil ice.

There would appear to be no doubt that cutting a channel through lake St. Peter in December caused considerable frazil ice to form there, on either side of the open water. This frazil, anchoring the lake ice, was undoubtedly responsible for a delay of several days in the opening of navigation, especially

retarding the work of laying buoys. The cutting of this channel was, however, unavoidable, owing to the unusually large number of ocean-going vessels in the river when the ice formed early in December.

AVERAGE Depth for Each Month in the 27½-Foot Channel. (27½ Feet at Ordinary Low Water.) From Sorel Gauge Each Year May to November

Year	May	June	July	Aug.	Sept.	Oct.	Nov.	Highest	Lowest
	ft. in.	ft. in.	ft. in.	ft. in.	ft. in.	ft. in.	ft. in.	ft. in.	ft. in.
1897....	35 6	32 6	30 3	29 3	28 0	27 0	27 6	37 0	26 4
1898....	31 6	30 9	29 8	28 2	28 2	28 3	28 6	32 1	26 9
1899....	36 2	31 9	30 3	28 6	27 6	28 0	27 9	37 9	26 9
1900....	33 6	30 9	30 6	29 6	28 1	28 9	29 2	35 9	27 4
1901....	34 3	31 10	29 2	28 3	27 7	27 4	27 3	36 3	26 6
1902....	32 2	32 2	32 2	29 4	28 1	28 1	29 0	34 1	27 6
1903....	33 0	30 11	30 5	29 5	28 4	29 0	27 11	32 8	26 11
1904....	36 3	34 5	30 9	29 5	29 5	30 4	29 3	37 4	28 1
1905....	31 10	30 8	29 7	29 0	28 0	28 5	28 1	33 6	27 1
1906....	32 4	31 5	29 3	27 11	27 3	27 4	27 6	33 3	26 9

AVERAGE Depth for Each Month in the 30-Foot Channel. (30 Feet at Extreme Low Water of 1897)

1907....	37 1	35 9	34 3	32 10	32 4	32 9	33 7	38 3	31 10
1908....	41 5	37 10	33 10	32 10	32 0	31 0	30 6	42 4	30 0
1909....	40 6	37 6	33 10	33 2	32 7	32 4	31 6	42 7	30 11
1910....	35 7	34 5	32 3	31 7	31 6	31 6	31 7	37 1	30 11
1911....	36 6	34 6	32 1	31 3	30 9	30 2	30 3	38 1	29 4
1912....	37 9	37 6	33 6	32 8	32 6	32 6	34 9	40 11	31 3
1913....	37 0	34 4	32 8	31 10	31 6	32 1	32 7	38 6	31 1
1914....	35 2	33 0	32 4	31 4	31 3	30 11	31 0	36 10	30 3
1915....	34 7	32 6	31 6	31 4	31 1	30 11	30 8	37 4	30 1
1916....	38 9	37 2	34 0	32 5	31 7	31 9	31 10	40 0	30 9
1917....	36 8	36 6	34 10	33 6	32 3	32 6	33 0	38 2	31 3
1918....	36 1	34 1	33 10	32 0	32 3	33 7	34 11	38 1	31 3
1919....	39 7	36 7	33 5	32 4	32 3	32 8	33 5	41 1	31 3
1920....	35 9	33 0	32 4	31 8	31 5	31 4	31 6	37 5	30 1
1921....	35 6	32 9	31 10	31 4	30 10	31 4	31 6	37 8	30 1
1922....	37 1	34 9	33 4	32 3	31 7	31 4	30 11	40 5	30 1
1923....	38 2	34 3	32 1	31 2	31 1	30 8	30 9	39 8	29 9
1924....	38 8	34 10	32 6	31 10	31 11	32 4	31 3	40 0	30 1
1925....	35 3	33 9	32 5	31 9	31 0	31 3	31 11	43 4	30 2
1926....	37 4	34 6	32 10	31 8	31 1	31 3	33 3	41 5	30 6

COST OF SHIP CHANNEL TO DATE

TABLE Showing the Total Cost of the Dredging and Plant and the Quantities Dredged to March 31, 1927

	Cost of dredging	Expenditure for plant, shops, surveys, etc.	Quantities dredged
	\$ cts.	\$ cts.	cu. yds.
MONTREAL HARBOUR COMMISSIONERS, 1851 to 1888			
Dredging Montreal to Cap a la Roche to 27½ ft. at O.L.W. and from Cap a la Roche to Quebec to 27½ ft. at half tide	3,402,494 35	534,809 65	19,865,693
DEPARTMENT OF PUBLIC WORKS			
Dredging consisting of widening and cleaning up of channel, deepening Cap a la Roche to Cap Charles to 27½ ft. at O.L.W. and dredging at Grondines, Lotbiniere and Ste. Croix 1889 to June 30, 1899.	839,583 08	486,971 79	3,558,733

COST OF SHIP CHANNEL TO DATE—*Concluded*

	Cost of dredging	Expenditure for plant, shops, surveys, etc.	Quantities dredged
	\$ cts.	\$ cts.	cu. yds.
PROJECT OF 1899			
Dredging Channel between Montreal and Quebec to 30 ft. at lowest water of 1897, also widening to a minimum width of 450 ft. and straightening—			
Fiscal year, 1899-1900.....	100,191 91	265,270 78	1,107,894
" 1900-1901.....	136,680 83	287,040 04	2,479,385
" 1901-1902.....	185,429 80	479,731 47	3,098,350
" 1902-1903.....	255,776 55	277,703 50	6,544,605
" 1903-1904.....	276,958 59	308,765 44	4,619,260
DEPARTMENT OF MARINE AND FISHERIES			
This includes the work below Quebec.			
Fiscal year, 1904-1905.....	311,087 93	277,225 69	2,716,220
" 1905-1906.....	431,768 30	317,327 37	4,047,530
" 1906-1907 (July 1, 1906, to Mar. 31, 1907).....	302,677 37	275,003 61	3,001,010
" 1907-1908.....	478,209 66	417,390 22	4,831,875
" 1908-1909.....	497,686 03	340,861 86	5,896,737
" 1909-1910.....	572,950 71	321,375 80	6,354,285
" 1910-1911.....	576,838 02	488,248 88	5,600,050
" 1911-1912.....	588,697 60	499,799 58	4,509,904
" 1912-1913.....	663,229 74	702,071 86	6,929,344
" 1913-1914.....	895,235 59	740,664 26	6,140,867
" 1914-1915.....	1,036,846 65	549,369 91	6,225,143
" 1915-1916.....	976,622 03	809,443 95	8,462,957
" 1916-1917.....	1,030,550 60	353,152 12	7,800,555
" 1917-1918.....	618,399 69	156,112 57	2,517,376
" 1918-1919.....	350,152 92	82,480 60	628,060
" 1919-1920.....	422,107 05	132,747 20	517,305
" 1920-1921.....	446,134 85	151,422 99	715,895
" 1921-1922.....	464,660 74	102,710 14	1,167,100
" 1922-1923.....	465,236 80	446,933 08	793,350
" 1923-1924.....	550,612 71	130,481 97	1,314,050
" 1924-1925.....	557,863 56	333,345 19	1,373,420
" 1925-1926.....	996,554 42	600,199 42	2,754,770
" 1926-1927.....	1,240,044 98	343,901 27	3,146,125
	19,671,283 06	11,212,562 21	128,717,848

PROGRESS of Dredging Operations at Date of Writing, the Close of the Season 1926
30-FOOT PROJECT

Locality	Distance English miles	Total length requiring dredging	Length dredged in 1925	Total length of 30-foot channel dredged	Length yet to be dredged
	miles	miles	miles	miles	miles
<i>Division No. 1—</i> Montreal to Sorel.....	45	22·90		22·90	All com- pleted
<i>Division No. 2—</i> Sorel to Batiscan.....	36	12·45		12·45	All com- pleted
<i>Division No. 3—</i> Lake St. Peter.....	20	18·00		† 0·28 *17·72	
<i>Division No. 4—</i> Batiscan to Quebec.....	59	10·05	0·11	8·84	1·21
<i>Division No. 5—</i> Quebec to the Traverse.....	60	4·65		4·65	
Totals.....	220	68·05	0·11	66·84	1·21

NOTE: †Not widened. *Widened.

PROGRESS of the Dredging Operations at the Date of Writing, the Close of the
Season of 1926
30-FOOT PROJECT

Locality	Length of Dredging		Cubic yards yet re- quired to be done
	Required	Done	
<i>Division No. 1—</i>	miles	miles	
Longueuil Shoal.....		1.10	
Longue Pte. to Pte. aux Trembles (en haute).....		5.05	
Ile Ste. Therese.....		0.40	
Varennes to Cap St. Michel.....		3.00	
Cap St. Michel to Vercheres.....		4.50	
Vercheres Traverse.....		1.10	
Vercheres-Contrecoeur.....		1.70	
Contrecoeur Channel.....		6.05	
Total.....		22.90	
<i>Division No. 2—</i>			
Sorel to Ile de Grace.....		4.40	
Stone Island.....		1.10	
Ile au Raisin Traverse.....		0.25	
Lake St. Peter (See Div. 3).....			
Port St. Francis.....		0.50	
Three Rivers.....		0.50	
Cap Magdeleine to Becancour.....		1.55	
Becancour to Champlain.....		2.25	
Champlain to Pte. Citrouille.....		1.30	
Batture Perron.....		0.60	
Total.....		12.45	
<i>Division No. 3—</i>			
Lake St. Peter.....		* 0.28 †17.72	169,500
Total.....		18.00	
<i>Division No. 4—</i>			
Batiscan to Cap Levrard.....		3.00	
Cap a la Roche Channel.....	0.01	2.04	3,630
Pouiller Rayer.....		1.20	
Cap Charles.....		0.90	
Grondines.....		0.80	
Lotbiniere.....		0.40	
Cap Sante.....		0.20	
Ste. Croix.....	0.60	0.30	300,000
St. Augustin.....	0.60		500,000
Total.....	1.21	8.84	803,630
<i>Division No. 5—</i>			
Quebec to the Traverse.....		4.65	550,000
Total.....		4.65	550,000
Totals.....	1.21	66.84	1,523,130

*Not Widened. †Widened.

PROGRESS of Dredging Operations at the date of writing—the close of the
Season 1926
35-FOOT PROJECT

Locality	Distance English miles	Total length requiring dredging	Length dredged in 1926	Total length of 35-foot channel dredged	Length yet to be dredged
<i>Division No. 1—</i>	miles	miles	miles	miles	miles
Montreal to Sorel.....	45	26.80	0.80	23.59	3.21
<i>Division No. 2—</i>					
Sorel to Batiscan.....	36	19.85	2.29	9.69	10.16
<i>Division No. 3—</i>					
Lake St. Peter.....	20	18.32	0.23	17.52	0.80
<i>Division No. 4—</i>					
Batiscan to Quebec.....	59	15.54			15.54
<i>Division No. 5—</i>					
Quebec to Goose Cape (North channel).....	66	10.79	1.11	2.32	8.47
Totals.....	226	91.30	4.43	53.12	38.18

PROGRESS of Dredging Operations at the date of writing—the close of the
Season 1926

35-FOOT PROJECT

Locality	Length of dredging in miles		Cubic yards yet to be dredged	Cubic yards dredged
	Yet to be done	Done		
	miles	miles		
<i>Division No. 1—</i>				
Longueuil Shoal.....	1.88		517,959	203,495
Longue Pointe Traverse.....	0.21	0.26	303,092	192,050
Longue Pointe Curve.....	0.51	0.81	710,456	523,425
Pointe aux Trembles Channel.....		3.07		1,239,975
Ile Ste. Therese Chnanel.....		1.12		358,950
Varennes Curve.....		2.14		2,666,560
Cap St. Michel Curve.....		0.56		176,500
Cap St. Michel to Vercheres.....		4.72		2,048,850
Vercheres Traverse.....		0.72		306,595
Vercheres to Contrecoeur.....		1.91		1,157,700
Contrecoeur Channel.....		8.28		5,159,028
Lanoraie to Sorel.....	0.61		159,215	
Totals—Division No. 1.....	3.21	23.59	1,690,722	14,033,128
<i>Division No. 2—</i>				
Sorel to Ile de Grace.....	0.66	4.32	722,336	2,987,724
Stone Island.....	0.31	1.80	67,720	813,540
Ile au Raisin.....	0.54	1.55	46,775	932,574
Port St. Francis.....	0.65	0.45	205,793	533,785
Three Rivers.....	0.63	0.09	505,432	27,760
Cape Magdeleine to Becancour.....	2.40		1,348,578	
Becancour to Champlain.....	0.60	0.56	620,090	312,660
Champlain to Pte. Citrouille.....	3.14	0.92	2,054,506	577,850
Batture Perron.....	1.23		684,600	
Totals—Division No. 2.....	10.16	9.69	6,255,830	6,185,893
<i>Division No. 3—</i>				
Lake St. Peter.....	0.80	17.52	800,320	11,696,832
Total—Division No. 3.....	0.80	17.52	800,320	11,696,832
<i>Division No. 4—</i>				
Batiscan to Cap Levrard.....	4.48		2,386,168	
Cap Levrard.....	1.27		781,666	
Cap a la Roche Curve.....	2.06		1,836,859	
Cap Charles Channel.....	2.04		1,077,416	
Grondines.....	0.83		513,332	
Lotbiniere.....	0.47		321,480	
Cap Sante.....	1.51		655,561	
Ste. Croix.....	1.47		798,518	
St. Augustin.....	1.41		826,207	
Totals—Division No. 4.....	15.54		9,197,207	
<i>*Division No. 5—</i>				
Quebec to Goose Cape (North channel)—				
Madame Reef Shoal.....	4.54		3,743,806	38,600
West Sand and East Narrows Shoal.....	3.93	2.32	3,959,020	15,750,503
Totals—Division No. 5.....	8.47	2.32	7,702,826	15,789,103
Totals.....	38.18	53.12	25,646,905	47,704,956

NOTE—*This channel is being dredged 500 feet wide and will be opened for navigation when completed to this width; later will be widened to 1,000 feet. Mileage is shown on a basis of 500 feet width.

ABSTRACT of Work of Dredging Fleet during Fiscal Year ending March 31, 1927.

Dredges	Locality of dredging	Time of service, days	Working hours 24 per day	Hours actual dredging	Number of scows filled	Cubic yards dredged (scow meas.)	Depth of dredging at E.L.W. ft.	Width in feet	Character of Soil	Remarks
Dredge No. 1	Storé to Ile de Grace...	11	228	122	100	15,920	35	300	Clay	Broken and unbroken.
	Stone Island	44	906	531½	460	83,450	35	225	Clay	
	Cap a la Roche Curve	103	2,124	975	720	72,000	30	300	Shale rock	
	Total	158	3,258	1,628½	1,280	171,370				
Dredge No. 3	Cap St. Michel to Vercheres	54	1,098	897½	660	92,400	35	100	Clay	Cleaning up Pte. Marie.
	Champlain Channel ..	105	2,178	1,358½	1,042	151,450	35	225	Clay, stones, sand, few boulders.	
	Total	159	3,276	2,256	1,702	243,850				
Dredge No. 4	Stone Island	58	1,170	948	577	121,170	35	225	Clay.	
	Becancour Lower Traverse	35	720	232½	71	13,510	35	225	Clay, stones, boulders, some hard pan.	
	Champlain Channel ..	58	1,206	736½	430	90,300	35	225	Clay and sand.	
	Total	151	3,096	1,917	1,078	224,980				
Dredge No. 12	Longue Pte. Curve	50	1,002	686½	254	59,650	35	300	Clay, stones, sand, gravel.	Small intrusion of camptonite.
	Port St. Francis	74	1,536	919	821	205,250	35	250	Clay, stones, sand, gravel, boulders.	
	Ile Ste. Therese Channel ..	27	558	240	58	14,250	35	250	Clay and stones.	
	Total	151	3,096	1,847½	1,133	279,150				
Dredge No. 13	Longue Pte. Traverse ..	45	900	728	562	140,500	35	250	Sand, gravel, stones.	
	Nicolet Traverse	83	1,716	1,180	1,091	272,750	35	225	Clay, stones, few boulders.	
	Total	128	2,616	1,908	1,653	413,250				

Dredge No. 14.....	Becancour Lower Traverse.....	44	906	648½	320	108,400	35	225	Clay, stones, boulders.
	Champlain Channel.....	90	1,866	1,132½	784	336,100	35	225	Clay, stones, sand and soft shale.
	Total.....	134	2,772	1,780½	1,104	444,500			
Dredge No. 15.....	Becancour Lower Traverse.....	126	2,586	1,801½	545	190,750	35	225	Clay, sand, stones, boulders, hard pan
	Total.....	126	2,586	1,801½	545	190,750			
Dredge No. 16.....	North Channel—East Narrows and West Sand.....	154	3,348	2,551½	*1,557½	1,139,675	35	500	Blue clay, sand, and stones.
	Madame Reef Shoal.....	6	132	83	*	38,600	35	500	"
	Total.....	160	3,480	2,634½	* 1,609½	1,178,275	.		
	Total cubic yards dredged.....					3,146,125			

NOTE—*Hopper barges.

Department of Marine and Fisheries, Canada—River St. Lawrence Ship Channel
CLASSIFICATION OF Disbursements for Fiscal Year ended March 31, 1927.

Vessels	Fuel	Wages	Board	Stores and materials	Repairs and labour	Proportion of general and office expenses, etc.	Expenditure for each vessel	Rockcutter and stone lifter services elevator dredges	Tug service	Inspection towing, sweeping, etc.	Total cost of operations of each dredge and plant during fiscal year	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$	cts.
Dredge No. 1.....	10,611 94	17,860 83	5,936 90	8,793 29	30,684 37	13,299 50	87,486 83	4,604 00		10,673 50	131,978 64	
Tug "Varenes".....	5,488 57	9,683 82	2,125 91	6,412 24	6,412 24	2,351 92	29,514 31		29,514 31			
Dredge No. 3.....	10,504 43	16,778 92	5,650 40	8,507 72	14,170 98	11,717 11	67,329 59	4,604 00		10,673 50	108,712 65	
Tug "Lac St. Pierre".....	5,112 97	9,105 63	3,173 83	2,318 88	4,313 96	2,080 29	26,105 56		26,105 56			
Dredge No. 4.....	10,702 95	17,684 01	5,807 40	10,152 09	32,850 57	13,586 97	90,793 98	4,604 00		10,673 50	132,342 47	
Tug "L'Avallrie".....	5,365 30	9,569 36	3,397 15	2,854 20	2,991 51	2,093 47	26,270 99		26,270 99			
Dredge No. 12.....	12,535 45	18,666 57	6,633 20	15,701 95	23,318 59	13,556 56	90,412 32	4,604 00		10,673 50	134,198 31	
Tug "Beaucour".....	4,720 50	6,902 69	2,447 40	3,948 82	8,217 31	2,271 77	28,508 49		28,508 49			
Dredge No. 13.....	13,555 13	17,918 50	6,203 20	14,072 58	23,738 64	13,438 12	88,936 17	4,604 01		10,673 50	132,762 69	
Tug "L'Avallrie".....	6,923 13	8,642 71	2,949 98	3,000 94	4,766 45	2,275 80	28,559 01		28,559 01			
Dredge No. 14.....	13,229 37	18,892 10	6,689 20	20,918 92	43,807 41	15,896 81	119,403 81	4,604 01		10,673 50	161,319 69	
Tug "Contrecoeur".....	4,582 55	9,919 97	3,494 98	2,358 20	4,159 92	2,122 75	26,638 37		26,638 37			
Dredge No. 15.....	10,244 87	18,738 04	6,621 80	19,568 82	40,631 99	15,197 38	111,002 90	4,604 01		10,673 50	158,278 14	
Tug "Deschallons".....	7,647 75	9,584 10	3,355 08	2,725 84	6,125 14	2,549 82	31,997 73		31,997 73			
Dredge No. 16.....	22,454 07	30,957 67	10,520 00	31,668 33	46,714 25	16,524 07	153,838 39			7,310 33	280,452 39	
Hopper Barge No. 2.....	14,799 29	11,858 70	4,618 22	13,009 57	13,009 57	4,373 67	54,885 51		54,885 51			
Hopper Barge No. 3.....	15,043 54	12,161 88	4,572 28	7,085 30	15,820 29	4,734 87	59,418 16		59,418 16			
Sounding Scow					1,040 17	90 07	1,130 24					
Str. "Detector".....	8,433 72	13,459 88	5,322 77	5,237 31	8,319 93	3,521 82	44,195 46					
Tug "Carnuel".....	2,542 11	5,450 55	1,848 39	1,420 55	846 89	1,048 45	13,156 94					
Rock Breaker No. 1.....												
Stone Lifter No. 5.....	3,292 82	7,303 01	2,328 33	4,340 17	6,393 99	2,015 91	25,674 23					
Tug "James Howden".....	644 22	882 40	1,051 31	611 76	1,051 31	322 26	6,553 80					
Flat Scow.....	4,445 24	7,490 18	2,627 93	2,379 83	4,687 08	1,873 44	23,509 73					
					29 87	2 59	32 46					
	192,879 92	281,470 97	98,542 72	176,017 51	343,982 41	147,145 45	1,240,044 98	32,228 03	311,898 13	82,024 83	1,240,044 98	

DETAILS of Dredging, Locality and Cost per Cubic Yard.

Dredges	Total cost of operations of each dredge and plant during fiscal year	Number of days in operation each dredge	Cost per day operating dredge and plant	Days working each locality	Cost of work each locality	Total cost of operations each dredge	Number of cubic yards dredged each locality	Total cubic yards for each dredge	Cost per cubic yard locality	Average cost per cubic yard each dredge	Kind of Material Dredged	Locality of Dredging
	\$ cts.		\$ cts.		\$ cts.	\$ cts.			\$ cts.	\$		
Dredge No. 1.	131,975 64	158	835 31	11	9,188 38	131,975 64	15,920		0-57 ⁷ / ₁₀₀	0-77 ⁹ / ₁₀₀	Clay.	Sorel to Ile de Grace.
				44	36,753 55		83,450		0-44 ⁹ / ₁₀₀		Clay.	Stone Id.
				103	86,036 71		72,000		1-10 ⁹ / ₁₀₀		Shale, Rock, broken and unbroken.	Cap a la Roche Curve.
Dredge No. 3.	108,712 65	159	683 72	54	36,921 28	108,712 65	92,400	171,370	0-39 ⁹ / ₁₀₀	0-77 ⁹ / ₁₀₀	Clay.	Cap St. Michel—Vercheres Channel (cleaning up).
				105	71,791 37		151,450	243,850	0-47 ⁴ / ₁₀₀	0-44 ⁹ / ₁₀₀	Clay, stones, sand; few boulders.	Champlain Channel.
Dredge No. 4.	132,342 47	151	876 44	58	50,833 53	132,342 47	121,170		0-41 ⁹ / ₁₀₀		Clay.	Stone Id.
				35	30,675 41		13,510		2-27 ⁹ / ₁₀₀		Clay, stones, boulders and some hardpan.	Beaucour Lower Traverse.
				58	50,833 53		90,300	224,980	0-50 ² / ₁₀₀	0-58 ⁹ / ₁₀₀	Clay and sand.	Champlain Channel.
Dredge No. 12.	134,198 31	151	888 72	50	44,436 58	134,198 31	59,650		0-74 ⁹ / ₁₀₀		Clay, stones, sand and gravel.	Longue Pte. Curve.
				74	65,706 01		205,250		0-32 ⁹ / ₁₀₀		Clay, stones, sand, gravel and boulders.	Port St. Francis.
				27	23,995 72		14,250	279,150	1-68 ⁹ / ₁₀₀	0-48 ⁹ / ₁₀₀	Clay and stones.	Ile Ste. Therese Channel.
Dredge No. 13.	132,762 60	128	1,037 20	45	46,674 37	132,762 60	140,500		0-33 ² / ₁₀₀		Sand, gravel, stones.	Longue Pte. Traverse.
				85	86,088 32		272,750	413,250	0-31 ⁹ / ₁₀₀	0-32 ⁹ / ₁₀₀	Clay, stones, few boulders.	Nicolet Traverse.
Dredge No. 14.	161,319 68	134	1,203 87	44	52,970 65	161,319 68	108,400		0-48 ⁹ / ₁₀₀		Clay, Stones, boulders.	Beaucour Lower Traverse
				90	108,349 04		336,100	444,500	0-32 ⁹ / ₁₀₀	0-36 ⁹ / ₁₀₀	Clay, Stones, Sand and Soft Shale.	Champlain Channel.
Dredge No. 15.	158,278 14	126	1,256 18	12	158,278 14	158,278 14	190,750		0-82 ⁹ / ₁₀₀		Clay, Sand, Stones, Boulders and hardpan.	Beaucour Lower Traverse
Dredge No. 16.	280,452 39	160	1,752 83	151	269,935 43	280,452 39	1,139,675		0-23 ⁹ / ₁₀₀		Blue Clay, Sand and stones.	North Channel, East Narrows, and West Sand.
				6	10,516 96		38,600		0-27 ⁹ / ₁₀₀		Blue Clay, Sand and Stones.	Madame Reef Shoal.
						280,452 39	1,178,275			0-23 ⁹ / ₁₀₀		
	1,240,044 98	1,167		1,167	1,240,044 98	1,240,044 98	3,146,125	3,146,125		0-39 ⁹ / ₁₀₀		

EXPENDITURE AND REVENUE

STATEMENT OF EXPENDITURE, MARINE DEPARTMENT, 1926-27

Service	Appropriation	Expenditure	Balance
	\$ cts.	\$ cts.	\$ cts.
<i>Ocean and River Service—</i>			
Dominion steamers.....	1,500,000 00	1,497,105 61	2,894 39
Distressed seamen.....	6,000 00	932 22	5,067 78
Masters and mates.....	20,000 00	18,929 95	1,070 05
Investigation into wrecks.....	6,000 00	5,831 76	168 24
Schools of navigation.....	8,500 00	7,752 19	747 81
Registry of shipping.....	3,000 00	2,162 95	837 05
Removal of obstructions.....	5,000 00	442 66	4,557 34
Cattle inspection.....	4,000 00	3,999 83	0 17
Subsidy to wrecking plants.....	35,000 00	35,000 00	
Unforeseen expenses.....	5,000 00	4,841 07	158 93
Life saving service.....	80,000 00	63,667 94	17,332 06
Radio service.....	448,070 00	439,804 59	8,265 41
Hydro and tidal survey.....	340,000 00	266,480 03	73,519 97
Radio reception.....	144,160 00	111,782 05	32,377 95
Removal SS. Recruit.....	125,000 00	95,000 00	30,000 00
Vote Number 458.....	392 49	392 49	
“ “ 459.....	7,702 67	7,702 67	
“ “ 460.....	2,240 50	2,240 50	
“ “ 461.....	2,688 14	2,668 14	
“ “ 462.....	See distressed	seamen.	
“ “ 463.....	973 04	973 04	
“ “ 324.....	2,311 07	2,311 07	
“ “ 425.....	2,762 83	2,762 83	
“ “ 426.....	5,775 81	5,775 81	
“ “ 427.....	1,228 80	1,228 80	
“ “ 428.....	1,000 00	1,000 00	
“ “ 429.....	1,000 00	1,000 00	
<i>Public Works (Capital)—</i>			
Ship channel.....	1,606,121 16	1,605,049 25	3,071 91
Sorel shipyard.....	154,000 00	151,316 26	2,683 74
Sorel wharf No. 4.....	45,780 00		45,780 00
<i>Lighthouse and Coast Service—</i>			
Agency rents and contingencies.....	236,000 00	212,635 46	23,364 54
Salaries of lightkeepers.....	700,000 00	674,580 96	25,419 04
Maintenance of lights.....	800,000 00	830,772 29	(overdraft 30,772 29)
Construction of lights.....	525,000 00	511,402 13	13,597 87
Administration of pilotage.....	250,000 00	82,623 50	167,376 50
Repairs to wharves.....	10,000 00	9,854 09	145 91
Pensions to pilots.....	11,100 00	10,825 00	275 00
Icebreaking.....	30,000 00	30,000 00	
Signal service.....	100,000 00	99,764 80	235 20
Harbourmaster, Amherstburg.....	600 00	600 00	
Allowance, J. Davidson.....	500 00	500 00	
Salary, J. C. Patterson.....	2,400 00	2,400 00	
<i>Steamboat Inspection—</i>			
Steamboat inspection.....	133,230 00	121,961 18	11,268 82
<i>Scientific Institutions—</i>			
Meteorological.....	250,000 00	243,233 37	6,766 63
<i>Civil Government—</i>			
Salaries.....	398,900 00	385,700 21	13,199 79
Contingencies.....	60,000 00	44,530 15	15,469 85
<i>Miscellaneous—</i>			
Gratuities.....		6,117 60	
<i>Investments—</i>			
Quebec Harbour Commission.....		903,000 00	
Montreal “ “.....		1,035,000 00	
Vancouver “ “.....		728,000 00	

RECAPITULATION OF SERVICES

Service	Appropriation	Expenditure	Balance
	\$ cts.	\$ cts.	\$ cts.
Ocean and River.....	2,757,805 35	2,580,808 20	176,997 15
Public Works (Capital).....	1,807,901 16	1,756,365 51	51,535 65
Lighthouse and Coast.....	2,665,600 00	2,465,958 23	199,641 77
Steamboat Inspection.....	133,230 00	121,961 18	11,268 82
Scientific Institutions.....	250,000 00	243,233 37	6,766 63
Civil Government.....	458,900 00	430,230 36	28,669 64
	8,073,436 51	7,598,556 85	474,879 66
Miscellaneous.....		6,117 60	
Investments.....		2,666,000 00	
		10,270,674 45	

STATEMENT OF REVENUE FOR FISCAL YEAR 1926-27

	Gross Revenue	Refunds	Net Revenue
	\$ cts.	\$ cts.	\$ cts.
Radio revenue.....	69,542 70	4 00	69,538 70
Harbour dues.....	2,822 05		2,822 05
Piers and wharves.....	114,815 63	560 48	114,255 15
Dominion steamers—			
<i>Montcalm</i>	\$ 3,193 93		
<i>Brant</i>	34 35		
<i>Mikula</i>	8,647 02		
	11,875 30		11,875 30
Masters and mates.....	4,281 31		4,281 31
Steamboat inspection—			
Engineers' fees.....	\$ 1,760 15		
Incidental.....	18,160 35		
Annual fees.....	115,530 40		
	135,450 90	320 00	135,130 90
Casual revenue.....	81,296 34	572 11	80,724 23
Fines and forfeitures.....	2,924 50		2,924 50
Signal Station dues.....	1,091 00		1,091 00
Marine register fees.....	89 02		89 02
W/A license fees.....	217,603 25	11,560 30	206,242 95
W/O examination fees.....	426 50		426 50
Capital account "Sorel Shipyard".....	334 50		334 50
Pilot license fees.....	25 00		25 00
	642,578 00	12,816 89	629,761 11

METEOROLOGICAL SERVICE

REPORT OF SIR FREDERIC STUPART, DIRECTOR

During the past year reports from 826 observing stations have been received at the Central office, Toronto, being an increase of 33 over the previous year.

At 328 of these stations the observer is paid a small salary, ranging from \$12 per annum to as much as \$2,400 at a chief station.

There are 104 storm signal display stations, at which the agent is either paid \$75 or \$100 per annum, according the length of the season of navigation.

At 498 of the observing stations, the work is performed gratuitously and it is worthy of note that from the inception of this service, the major portion of climatic data obtained and utilized for the benefit of the country have been furnished by voluntary observers.

The work of the forecast division has continued to increase. The weather forecasts have been issued twice daily, at 10 a.m. and 10 p.m., and storm warnings as occasion warranted to parts of the Great Lakes and in the Maritime Provinces. Of the daily forecasts 87.7 per cent were verified and of the storm warnings 93.0 per cent.

CENTRAL OFFICE

A system of forest fire weather forecasting begun last year has broadened out into a fairly comprehensive scheme in co-operation with the Dominion and most of the Provincial Forestry Departments.

The Meteorological Service has already placed hygrographs for recording the humidity of the atmosphere at many stations in British Columbia and Alberta and in Ontario and Quebec, and as soon as equipment is available similar instruments will be placed in the Maritime Provinces. Up to the close of last year the work done was chiefly along the lines of investigation but with the opening of the present year regular two and three day forecasts are despatched each morning to foresters located at strategic points for distribution in districts where fire is dreaded. Also the fruit growing interests in British Columbia, Ontario, and the Maritime Provinces are now furnished with special forecasts concerning rain to assist them in spraying operations, and we are assured that these forecasts are of very great value.

The service is now arranging to establish stations in various parts of Canada at which the changes in direction and velocity of the currents of the upper atmosphere are recorded—which data will be of great value to aviation, and as commercial air routes are established, will become absolutely essential.

It is hoped that during this coming summer, the réseau of meteorological stations in the far North reporting by wireless telegraphy to the Central office will be largely augmented. It had been found that a knowledge of weather changes occurring in the Arctic and Sub-Arctic is of great assistance in determining the probable changes in more southern latitudes. It is practically certain that with an increase of stations in the North longer range temperature forecasts—which would be of much value to shippers of perishable goods, will be possible.

CLIMATOLOGY

Publication has been continued of the Monthly Record of Meteorological Observations and of the monthly map. The former, consisting of 83 pages monthly, giving mean values and extremes for some 550 stations, and daily values of temperature and rainfall for the greater part of them, as well as hourly values of certain factors for a few stations, fell considerably into arrears owing to illness and subsequent departure of two members of the staff. Since two new men have replaced them on the staff, the arrears of publication are being rapidly reduced. The monthly map, issued about the end of the first week of each month, gives a graphical summary of the most important features of the weather of the preceding month over all parts of the Dominion which can be reached by telegraph or post within three or four days.

The usual applications for statements of weather by railway claims-agents, legal firms, engineers, foreign correspondents, intending settlers, etc., continued throughout the year and were answered by despatch of publications where possible and by manuscripts and tables otherwise.

Assistance to the various departments of the provincial and federal governments was given in preparing year books or handbooks, or other brochures where questions of weather and climate were involved.

Phenological observations from most parts of Canada have reached us through the year and will be published later.

A report on the Climate of Ontario, has been so long delayed in printing that a section covering an additional ten years has been added. A report on the Climate of Quebec and the Atlantic Provinces is partly completed.

During the year 377 volumes and periodicals and numerous pamphlets have been received from foreign weather services: 426 weather maps have been sent out daily, and 692 copies of the Monthly weather map and 683 copies of the Monthly Record sent out monthly. Of annual publications 610 copies have been forwarded, while some 600 copies of back numbers for various years have been supplied to correspondents.

ATMOSPHERIC PHYSICS

Upper Air Investigation.—The International Commission for the Exploration of the Upper Air began by designating one day a month with occasional periods of 3 days and 6 days. This was subsequently changed to four periods of 6 ascents each or 24 in the year, but this year the program was enlarged and the month of May was set aside for a series of daily ascents as far as possible throughout the month. In this period, 29 ascents were made from Woodstock, Ont.; 26 from Calgary, Alberta, and 5 from Goderich, Ont. Sixteen of the Woodstock, 16 of the Calgary and 3 of the Goderich instruments were found, or a total of 35 out of 60.

The most noteworthy feature about the upper air conditions during the month of May in southwestern Ontario, was the prevalence of northerly winds at great heights. Almost all the balloons were found from south to southeast of the starting point. The lowest temperature recorded was 100° below zero on the 18th at a height of about eight miles above southern Ontario.

Trial flights have been carried on at Goderich to see if the recoveries would be better than at Woodstock. Out of 19 ascents at each place, 10 have been recovered from Woodstock and 13 from Goderich. This work is being continued and ascents will be made from both places until the superiority of one over the other is definitely established.

The balloon meteograph has been further improved and experiments are being conducted on a new method of making the aneroid. The trip for releasing the pen from the record just before the balloon reaches the ground has also been improved and is now working satisfactorily.

The meteograph in use at present records only pressure and temperature but it now appears desirable to obtain the humidity as well and after considerable experimenting with various designs, it appears that a satisfactory method of getting the record of the humidity has at last been obtained.

Experiments were continued during the year on different shapes of balloons in an attempt to get a satisfactory type, whereby larger balloons can be obtained.

Pilot balloon observations for determining the direction and velocity of the wind in the upper air were carried out at Toronto on 170 days, at Camp Borden on 99 days and occasionally at Coromorant lake and Victoria beach in Manitoba. They were also used by the artillery during gun practice at Petawawa and Halifax. The data for Toronto has all been tabulated by months for the different elevations in north-south and east-west components.

Sea Water Temperatures.—Mercurial thermographs have been in constant use on three of the Pacific boats from which continuous records of the temperature of the water in the intake to the condenser have been obtained. The thermographs have a range of 50° F. from 35° to 85° and can easily be read to 0.5°. Arrangements have also been made to place thermographs on the C.G.M.M. boats plying between Canada and the West Indies in order to study especially the position and temperature of the gulf stream. As the ship's course crosses the gulf stream almost at right angles, the conditions are

ideal for this purpose. The thermographs are fitted with daily charts instead of weekly in order to get the position of the gulf stream as accurately as possible. The normals and departures from normal of all the available data were prepared and formed part of a paper presented to the meeting of the Pan Pacific Congress at Tokio.

Earth Temperatures.—Daily readings to 0.01° F. of thermometers at 8 depths—surface, 4 inches, 10 inches, 20 inches, 40 inches, 66 inches, 9 feet and 15 feet were taken throughout the year. The minimum and maximum temperatures and the amplitudes at each of the depths and the dates on which they occurred are given in the table.

—	Highest	Date	Lowest	Date	Amplitude
	°		°		°
Surface.....	83	July 9, 1926	21	Jan. 27, 1927	62
4".....	71	July 10, 1926	26	Feb. 5, 1927	45
10".....	71	Aug. 4, 1926	31	Mar. 4, 1927	40
20".....	69	Aug. 17, 1926	37	Mar. 10, 1927	32
40".....	64	Sept. 1, 1926	38	Mar. 26, 1927	26
66".....	57	Sept. 13, 1926	37	April 14, 1926	20
9'.....	55	Oct. 4, 1926	42	April 23, 1926	13
15'.....	49	Nov. 18, 1926	43	June 1, 1926	6

A set of eight thermometers, similar to those in use at Toronto, Ont. was installed at the Manitoba Agricultural College during the year, but owing to the death of Professor Lee, who had charge of the work, they have not yet been brought into use.

Evaporation.—The amount of water evaporated from a surface about 6 feet square was measured daily from May to October. The total evaporation during this period was 15".74, distributed as follows: May, 3".17; June,, 3".30; July, 3".82; August, 2".39; September, 1".97; and October, 1".09.

Solar Radiation.—The amount of heat received from the sun was measured with an Angstrom Pyrheliometer on all days sufficiently clear to permit of observations, the greatest amount of heat received from the sun on a square centimetre surface per minute was 1.453 gram calories.

Wind Equipment.—The new combined anemometer and wind vane or anemovane which has three cups and a stream line vane has been brought to use and is proving very satisfactory. The anemograph has again been changed in design and a working model was constructed in the workshop and altered until a final and satisfactory design was obtained. The instrument is much more compact and will operate with a single dry cell, instead of the four Edison primary cells that are required for the present type.

TERRESTRIAL MAGNETISM

Continuous photographic records of the magnetic elements were obtained at Agincourt observatory during the fiscal year, with the exception of one week commencing March 18, when the horizontal force magnetograph was thrown out of adjustment by spiders.

At Meanook continuous photographic records of the declination were obtained with the exception of a few hours loss owing to failure of the light. It is proposed to install at Meanook, this summer, magnetographs for recording horizontal and vertical force as well. These instruments are at present under construction in our Toronto workshop.

Large magnetic disturbances were of frequent occurrence, as expected during the maximum sun-spot period. The most noteworthy were recorded on April 14, 15, September 20, 21 and October 14, 15, and 16, of 1926. During each of these disturbances the variation of the compass at Agincourt was about 3° and at Meanook considerably greater than 3°.

The regular program of absolute observations was carried on at both observatories throughout the year.

The results of observations for the years 1921 and 1922 were completed and published and work is now proceeding on the years 1923 and 1924, the first of which is almost ready for the printer.

As usual, tables showing the magnetic character of each day of the year for Greenwich civil time, have been prepared and forwarded quarterly to the International Commission on Terrestrial Magnetism.

At the request of the Surveyor General index corrections for compasses attached to the forty-nine (49) surveyor's theodolites were determined and the results forwarded to him. Assistance was also given to members of his staff in determining the constants of their total force field instruments both before and after their field work.

Assistance was also given to members of the staff of the Dominion Observatory in standardizing their magnetometers, dip circles and inductors both before and after their summer field work.

The accompanying tables give a summary of the results obtained at Agincourt and Meanook during the fiscal year 1926-27.

SUMMARY OF RESULTS OF MAGNETIC OBSERVATIONS AT AGINCOURT FOR THE FISCAL YEAR, 1926-27

Month	Mean Monthly Values			
	D. West	H	Z	I
1926	° /	γ	γ	° /
April.....	7 13.3	15,693	57,558	74 45.0
May.....	12.5	699	541	44.4
June.....	12.7	704	524	43.8
July.....	12.6	706	513	43.6
August.....	13.3	697	504	43.9
September.....	14.0	680	497	44.8
October.....	14.5	677	492	44.8
November.....	14.7	684	483	44.3
December.....	15.3	682	478	44.3
1927				
January.....	15.2	688	477	44.0
February.....	15.7	674	465	44.6
March.....	15.9	656	454	45.5

AGINCOURT DAILY AND MONTHLY RANGES

Month	D			H		Z			
	Mean Daily Range		Absolute Monthly Range	Mean Daily Range		Absolute Monthly Range	Mean Daily Range		Absolute Monthly Range
	From Hour Readings	From Max. and Min.		From Hour Readings	From Max. and Min.		From Hour Readings	From Max. and Min.	
1926	/	/	° /	γ	γ	γ	γ	γ	γ
April.....	11.6	33.2	3 7.5	68	146	935	33	72	713
May.....	12.6	23.1	1 5.6	59	121	506	29	62	396
June.....	14.6	25.4	1 45.5	61	121	736	24	63	586
July.....	15.9	23.7	1 47.3	52	100	520	16	38	382
August.....	16.6	21.5	0 56.9	58	95	406	12	36	250
September.....	11.6	28.0	2 39.8	72	124	787	37	75	709
October.....	10.4	26.1	3 5.8	63	127	1,070	24	56	602
November.....	7.7	13.2	0 43.2	32	56	282	7	15	170
December.....	5.9	12.8	0 34.9	33	52	154	4	9	35
1927									
January.....	8.3	16.0	1 6.8	43	76	326	4	11	99
February.....	7.6	16.3	0 42.7	33	61	111	5	12	84
March.....	12.5	24.5	1 10.5	48	100	394	21	53	293

SUMMARY OF RESULTS OF MAGNETIC OBSERVATIONS AT MEANOOK FOR THE
FISCAL YEAR 1926-27

Month	Monthly Mean Values			
	D. East	H	Z	I
1926	° '	γ	γ	° '
April.....	27 5·2	12,841	59,889	77 53·9
May.....	3·2	51	834	52·7
June.....	2·0	39	855	53·6
July.....	1·1	47	917	53·9
August.....	2·7	23	831	54·2
September.....	3·8	23	789	53·7
October.....	4·0	17	769	53·8
November.....	2·8	29	808	53·6
December.....	2·0	22	809	54·0
1927				
January.....	26 59·2	37	888	54·1
February.....	27 0·4	23	831	54·2
March.....	26 59·0	26	811	53·8

MEANOOK DAILY AND MONTHLY RANGES OF DECLINATION

Month	Diurnal Range		Absolute Monthly Range
	From Hour Read-ings	From Max. and Min.	
1926	'	'	° '
April.....	14·6	53·0	3 32·4
May.....	15·8	43·6	2 6·8
June.....	17·3	31·9	1 41·8
July.....	19·3	33·3	2 18·0
August.....	16·3	34·9	2 58·4
September.....	11·6	45·9	3 24·8
October.....	8·6	47·9	3 48·0
November.....	6·3	26·0	2 52·1
December.....	4·4	23·1	2 9·2
1927			
January.....	7·1	25·6	2 16·6
February.....	8·2	30·4	1 42·1
March.....	11·0	48·5	2 50·0

ASTRONOMY

During the fiscal year 1926-27, one hundred and one (101) observations were made for the purpose of obtaining correct time by meridian transits of stars with the 3-inch Troughton and Simms transit telescope. The positions of stars used were taken from the British Nautical Almanac or the American Ephemeris. Observations were made about once a month for the determination of instrumental constants.

Correct time has been furnished to a continually increasing number of inquiries. The usual 11.55 a.m. signal is given daily over the fire-alarm system of the city of Toronto. Once a week time is telegraphed to Agincourt observatory where it is used to control error and rate of their master clock and chronometers.

Time exchanges were made with Montreal, Quebec and St. John, N.B., on ten occasions, the results of which are shown in the accompanying table.

Date		Toronto —Montreal	Toronto —Quebec	Toronto —St. John
May	7, 1926.....	+0.37	-0.44	+0.15
June	4, 1926.....	+0.06	+0.13	+0.08
July	9, 1926.....	+0.39	+1.78	.....
Aug.	27, 1926.....	-0.06	+0.09	+0.15
Oct.	1, 1926.....	-0.18	-0.33	-0.62
Nov.	5, 1926.....	-0.27	-0.70	-0.83
Dec.	17, 1926.....	+0.38	-0.41	-0.44
Jan.	28, 1927.....	-0.60	-0.53	-1.07
Feb.	11, 1927.....	+0.11	-0.38	-0.83
Mar.	4, 1927.....	+0.18	-0.15	-0.74
Average difference.....		0.26	0.49	0.49

Observations of sunspots were made on 158 days and not once was the sun completely free of spots. The mean relative numbers for the months of the civil year 1926 from these observations using Wolf's formula are as follows:—

January, 70.9; February, 60.7; March, 65.7; April, 47.2; May, 70.4; June, 92.9; July, 83.4; August, 65.1; September, 57.1; October, 98.4; November, 59.2; December, 89.3; yearly mean, 71.7, an increase of 22.9 over the previous year. The maximum sunspot period should occur during 1928 or 1929.

A large number of organized clubs were given the privilege on request, of viewing the heavens through the equatorial telescope.

SEISMOLOGY

The seismograph instruments at Toronto continued in operation throughout the year and the constants were maintained as called for. The driving-clock of the NS. component was overhauled in June and that of the EW. in September. They have been running uniformly since then.

On January 10 a new clock was installed for controlling the time signal as given by the magneto clock of the observatory. This gives a minute eclipse of the light on the record, the duration being three seconds. The clock is working very satisfactorily.

During the year 326 earthquakes were recorded against the 318 of last year. The greater number of these were slight records of distant disturbances. July showed the greatest monthly number with 40, and December the least with 17. The dates of the most important were, G.M.T.:—

April 12 and 28.

June 5, 26 (Island of Crete), 29 (California).

July 1 and 14.

August 23, 25 (Guan), 30 (Turkey).

September 2, 7, 10, (16 Solomon Islands).

October 3 (Aleutian Islands), 19, two on the 22nd (one hour apart, California), 26 (Fiji, very large), 30.

November 1 (Epicentre 53° N. 129° W.), 5 (Nicaragua).

January 24 (Epicentre 17° S. 170° E. This is one of the most active seismic regions in the Pacific).

February 1.

March 7 (Japan).

A great many of these earthquakes were likely submarine.

We continue to forward the Monthly Bulletins for Toronto and Victoria, B.C., to a large number of seismological centres and other societies throughout the world, and this year by requisition from a Russian seismological association had to increase the number by twenty copies. Our bulletins give the times of the various phases as recorded on the seismogram, and constitute about ten to twelve measurements for each quake. The distance the earthquake is from our station is also estimated. Bromide copies of the records are often called for, or the original copies loaned to a number of seismologists for further scientific study. We also continue to supply information to the press and public regarding large quakes, public interest being especially aroused in connection with local shocks, much information being available as soon as the records are developed. Tabulation of the records are fairly well up to date.

APPENDIX "A"

The Director of the Quebec Observatory reports as follows:—

The meteorological observations taken at the Quebec observatory during the past year were the same as in previous years, including the records of self-registering instruments.

Monthly reports were regularly forwarded to the Central office and extracts from the records of the observatory were furnished to the public through the newspapers and otherwise. Special reports were also prepared for engineers and other persons in Canada and the United States.

Statements as to the weather conditions were also supplied for use in several cases before the courts.

The weather bulletins published by the Meteorological Service at Toronto have been posted regularly in the public buildings and printed in all the local newspapers.

Inquiries by farmers and tourists respecting the weather conditions and probabilities were very numerous, especially during the summer months.

Standard stars were observed on nearly every fine night, and the correct time given to the public by means of the time-ball, the noon-gun, and by telephone to the watchmakers and to a very large number of people in and outside the city.

Daylight saving time was again adopted this year, and will be in effect from May 1 to September 25.

Several chronometers and sidereal watches were rated for land surveyors and other persons, and barometers were compared with our standards and adjusted.

Time exchanges between Toronto and this station were made as usual and attended to regularly.

This station was visited during the summer season by an inspector from your office.

APPENDIX "B"

The Director of the St. John, N.B., observatory reports as follows:—

METEOROLOGICAL SERVICE

The tri-daily eye readings of the instruments and observations and records of the various meteorological elements have been carried on without interruption throughout the year. The morning and night observations are coded and immediately telegraphed to the Central office at Toronto.

The autographic recording instruments here have been maintained in good condition, hourly values are tabulated and daily and monthly means abstracted. From these tabulated records, which are checked by the tri-daily eye readings of the standard instruments, accurate values of any meteorological element for any hour of the day or night may be given.

Anemograph records of wind direction and velocity made here as well as at the Point Lepreaux wind station have been hourly tabulated and the monthly analysis abstracted. One of the new type combined wind vane and three-cup anemometer was installed at Point Lepreaux last autumn.

WEATHER BULLETIN

The morning weather bulletin received by wire every week day from the Central office has been printed on the duplicating machine, copies distributed and displayed in public places.

Letters and personal calls are received from railway and shipping claims agents, commercial houses, engineers, legal and other interests for detailed statements of weather conditions here as well as at other parts of the Maritime Provinces. These as well as daily telephone calls for weather forecasts, temperature, barometer readings and other information continue to increase. Frequently claims for damage to perishable goods in transit from frost and snow or rain are settled on the basis of information furnished from this office.

The returns received monthly from all Maritime Provinces' observers have been carefully checked and in most cases sums and mean values computed. After the necessary abstracts have been copied in our office registers, these returns are forwarded to the Central office. The statistics and climatological records from the observer's reports are immediately available to those asking for data covering different points in these provinces.

MARITIME PROVINCES TIME SERVICE

Transits of standard stars have been made on available clear nights with the Troughton and Simms meridian telescope for the correction of clock errors and rates. All observations have been made by the impersonal micrometer method, reversing the instrument on its axis to eliminate collimation and pivot error. Nine contacts are made on each position of the axis, the records from these contacts are registered on the chronograph along with the seconds from the observing clock in the usual manner.

Time signals are automatically sent from our mean time transmitting clock every week day at 10 a.m. over the Western Union wires to all their offices in the Maritime Provinces as well as to the Canadian National and Dominion Atlantic Railways, also over the Canadian Pacific Railway land lines to Chebucto Head where the signal is automatically repeated to the wireless sending. Direct wire connections from the Western Union and Canadian Pacific Railway Telegraphs are made by loop to the observatory.

The mean time transmitting clock, chronograph and various electrical connections have been maintained in good condition. The primary sidereal clock mounted in the basement clock room and run under constant pressure and temperature, continues to give most satisfactory results. The Kullberg sidereal is used as the observing clock, comparisons with the primary sidereal being made on the chronograph about the middle of the set of star observations.

On Tuesday and Friday at 10 p.m. and every week day at 3 p.m., the regular time signal is transmitted from our mean time clock by land line to the Canadian National Railway wireless station at Moncton and broadcasted to all places within the zone of that station. I have been informed this service is most useful and highly appreciated by those having receiving sets, particularly by watchmakers in many parts of the provinces for regulating their standard time pieces. The time signal at 3 p.m. is followed by the Toronto weather forecasts which are daily handed the wireless operator in time for broadcasting.

The time balls at Halifax and St. John have been dropped each week day at 1 p.m. Atlantic standard time with a very few exceptions, failure being caused by broken overhead wires. The master clock in Halifax has been syn-

chronized daily by signal from our transmitting clock at 10 a.m. If owing to wire trouble, the signal does not reach Halifax at that time, it is repeated at the following hour.

The time signal sent from this observatory is distributed by wire to most of the principal watch and chronometer adjusters in Halifax as well as to the Admiralty dockyards, Western Union cable dock and the Nova Scotia Telephone Company, special arrangement being made locally at the expense of those receiving the signal. At other points in the Maritime Provinces the Canadian National Railways have connected their watch inspectors by loop lines to receive the time signal.

In St. John the system of hourly synchronizing office, street and tower clocks continues to give most satisfactory and useful results. The latest addition to the synchronizing system is a six-foot dial electric clock on the Dominion Public Works building. The tower clock is of the waiting train type, governed by a master clock, which has wire connection direct from our standard mean time clock for hourly control.

APPENDIX "C"

The Director of the Gonzales Heights Observatory, Victoria, B.C., reports as follows:—

During the past year the regular meteorological observations have been taken, and all recording instruments have been kept in good order.

The daily weather forecasts have been issued to the following districts at 8 a.m.: Victoria, Nanaimo, Vancouver, New Westminster, Kamloops and the Okanagan, while at 7 p.m. these are forwarded to the island and mainland press, including Kootenay. At 8.30 a.m. a daily forecast of the wind and weather is broadcasted through the Gonzales Radio Station and the Vancouver Merchants' Exchange for the benefit of the captains of the numerous small towing craft on the straits of Fuca and Georgia. At 10 p.m. daily a special summary of the weather and forecast is sent out through the Gonzales and Estevan Radio Stations to the shipping on the North Pacific ocean extending to Longitude 160 west. At 7.15 p.m. daily the weather forecast followed by the temperatures extending eastward to Manitoba are sent out through the local radio broadcasting station C.F.C.T.

Storm warnings have been issued throughout the year, and latterly Merry Island has been added to our list of storm signal stations.

During the summer months special Forest Fire Weather Warnings were issued for the benefit of the dominion and provincial forestry services and a daily humidity bulletin was furnished the latter.

TIME SERVICE

The time ball was dropped daily at 1 p.m.

The signal for firing the noon and 9.30 p.m. time guns situated at military headquarters was given regularly from here, including Sundays.

The time was also sent out twice daily on our automatic sender through the Gonzales and Estevan Radio Stations to a distance of 3,000 miles, for the benefit of both shipping and radio listeners on land.

The seismographs installed here have given perfect satisfaction and a large number of important earthquakes have been recorded upon them. Owing to the favourable position of this observatory on the North Pacific coast, measurements of all important quakes are wired to Science Service, Washington D.C., where they are used with other data for quickly determining the location of these great disturbances.

The annual bulletin on the Climate of British Columbia which is published by the provincial Department of Agriculture, is prepared here, and owing to the great demand for this more copies have to be published.

During the past summer the following stations were inspected by Mr. W. Burton of this Office: Prince Rupert, Dawson, Mayo, Carcross, and Atlin.

Numerous addresses have been given on meteorology and seismology both here and on the lower mainland, and it is pleasing to note that the number of visitors shown through this institution is steadily increasing, and for the past year it amounted to 3,700.

REPORT OF L. A. DEMERS, DOMINION WRECK COMMISSIONER

STATEMENT OF FORMAL INVESTIGATIONS AND PRELIMINARY INQUIRIES HELD DURING THE FISCAL YEAR 1926-27

Name of Ship and Official Number	Port of Registry	Remarks
<i>A. D. MacTier</i> , U.S.A.	Ogdensburg, N.Y...	On October 20, 1926, stranded off cap d'Espoir, Gaspé county, and was eventually abandoned. Formal investigation was held at Montreal on November 2, before Capt. L. A. Demers, F.R.A.S., Dominion Wreck Commissioner, assisted by Capt. J. M. Reith and Capt. D. H. Maclean, acting as Nautical Assessors. Finding: Sailing Master, W. H. Norcott, in default for hazardous navigation, and his certificate suspended for 6 months,—the court taking into consideration his previous good record.
<i>Atlas</i> , Greek.....	Syra, Greece.....	On November 12, 1926, stranded, St. Valier point, river St. Lawrence. Formal investigation was held at Montreal on November 19, before Capt. Demers, assisted by Capt. R. G. Sprague and Capt. T. C. Bannerman, acting as Nautical Assessors. Finding: Stranding due to inattention on part of pilot, Joseph Delisle. He is fined \$200.
<i>Brulin</i> , 148087 and <i>Emma L</i> , 116543.	Newcastle, Eng.....	On July 15, 1926, collided, in vicinity buoy 98, in lake St. Louis, resulting in sinking of tug <i>Emma L</i> , and loss of 6 members of her crew. Formal investigation was held at Montreal on July 23, 26 and 27, before Capt. Demers, assisted by Capt. Chas. Lapierre and Capt. Arthur Lefebvre, acting as Nautical Assessors. Finding: Both vessels to blame,— <i>Emma L</i> . to a greater extent. Second mate of <i>Brulin</i> , Wm. Klew, in default, and his certificate suspended for balance of season. Certificate of Pilot Allan G. Clark (Master's), suspended for 12 months. (Certificate later returned.)
<i>Clutha</i> , 111957.....	New Westminster, B.C.	On May 13, 1925, struck by superstructure of pile-driver, and sank, while passing through draw of Westminster bridge, Fraser river, B.C. Formal investigation was held at Vancouver on April 8 and 9, 1926, before Capt. J. D. Macpherson, Deputy to the Dominion Wreck Commissioner, assisted by Capt. Jas. R. Stewart and Capt. Wellington Bell, acting as Nautical Assessors. Finding: Loss of vessel caused by insufficiency of combined power of it and other tug to handle their tow. Lack of judgment and caution was shown by Stanley Simps, Master of <i>Westminster Boy</i> , and W. Robson, Master of <i>Clutha</i> .
<i>Canadian Volunteer</i> , 141424.	Montreal.....	On May 11, 1926, stranded, off Miscou island, southern entrance of baie de Chaleur, N.B. Formal investigation was held at Montreal on May 20, 1926, before Capt. Demers, assisted by Capt. F. E. Jarvis and Capt. W. H. Venning, acting as Nautical Assessors. Finding: The court censures the Master, E. E. Manning for the grounding; and cautions the Third Officer, C. F. Williams, to be more observant in future.
<i>Canadian Sapper</i> , 141859.	Montreal.....	On May 9, 1926, grounded, on Judique shoal, western coast of Cape Breton, in the vicinity of entrance to gut of Canso. Formal investigation was held at Montreal on May 22, before Capt. Demers, assisted by Capt. F. E. Jarvis and Capt. W. H. Venning, acting as Nautical Assessors. Finding: Grounding due to an error of judgment on part of the Master, Peter Leblanc, and the Second Officer, V. H. Clarke.

STATEMENT of Formal Investigations and Preliminary Inquiries held during
the Fiscal Year 1926-27.—Continued

Name of Ship and Official Number	Port of Registry	Remarks
<i>Canadian Seigneur</i> , 141368.	Montreal.....	On January 5, 1925, struck dock wall at South End Terminals, Halifax. Formal investigation was held at Montreal on May 26, 1926, before Capt. Demers, assisted by Capt. Chas. Lapierre and Capt. W. H. Venning, acting as Nautical Assessors. Finding: The Master, B. S. Potts, erred in judgment, and is cautioned. The Pilot, G. H. Latter, is also cautioned.
<i>Canadian Planter</i> , 141482.	Montreal.....	On June 24, 1926, grounded, about 2½ miles east of Matane buoy, St. Lawrence river. Formal investigation was held at Montreal on July 9, before Capt. Demers, assisted by Capt. Chas. Lapierre and Capt. Thos. F. Smellie, acting as Nautical Assessors. Finding: The Master, C. C. Dixon, is found in default for close sailing, and his certificate is suspended for one month.
<i>Chemong</i> , 148073.... and <i>Hamilton</i> , 111661.	Newcastle, Eng..... Montreal.	On January 5, 1926, collided, in Soulanges canal, near St. Dominique bridge. Formal investigation was held at Montreal on July 13 and 14, before Capt. Demers, assisted by Capt. Chas. Lapierre and Capt. Arthur Lefebvre, acting as Nautical Assessors. Finding: Mate of <i>Chemong</i> , Ovila St. Amand, is found in default and his certificate suspended for three months.
<i>Calgarolite</i> , 150248 and <i>Valerian</i> , H.M.S.	Halifax.....	On September 13, 1926, collided, off pointe Citrouille, river St. Lawrence. Preliminary inquiry was held at Montreal on September 30, by Capt. Demers. Decision: Collision caused by misunderstanding of signals by Engineer of H.M.S. <i>Valerian</i> , who put his engines astern instead of slowing down and stopping.
<i>Canadian Coaster</i> , 150351.	Montreal.....	On April 30, 1926, stranded, at Pine island, B.C. Preliminary inquiry was held at Vancouver on September 23, by Capt. Macpherson. Decision: Stranding due to dense fog, and to an excusable error of judgment on part of Second Mate, Harold H. Rankin.
<i>Canadian Importer</i> , 141568.	Montreal.....	On August 28, 1926, stranded, S.W. corner of Middle bank, Upper traverse, river St. Lawrence. Formal investigation was held at Three Rivers on November 5, before Capt. Demers, assisted by Capt. J. E. Bernier, and Capt. A. Landry, acting as Nautical Assessors. Finding: Grounding due partly to fog and partly to an error of judgment. For failure to use lead, the Master, A. Forson, is reprimanded, and Pilot Jos. Cloutier is fined \$100.
<i>Canadian Importer</i> , 141568.	Montreal.....	On August 28, 1926, stranded, ½ mile N. 32 E. from Upper traverse, river St. Lawrence, alleged to be due to movements, etc., of ss. <i>Ryburn</i> . Formal investigation was held at Three Rivers on November 6, before Capt. Demers, assisted by Capt. J. E. Bernier and Capt. A. Landry, acting as Nautical Assessors. Finding: Grounding due to misleading signal and imperfect steering qualities of ss. <i>Ryburn</i> . Pilot of <i>Ryburn</i> , Edmond Bouffard, in default for sounding misleading signal, and is fined \$100. Master of <i>Ryburn</i> , D. D. Milne, is reprimanded.
<i>Dalwarnic</i> , 150348, and <i>Nisbet Grammer</i> , 147208.	Montreal..... Liverpool, Eng.	On May 31, 1926, collided, one mile west of Thirty Mile point, lake Ontario, resulting in loss of <i>Nisbet Grammer</i> . Formal investigation was held at Toronto on June 15, 16 and 17, before Capt. Demers, assisted by Capt. John Williams and Capt. John Ewart, acting as Nautical Assessors. Finding: Both vessels in default,— <i>Dalwarnic</i> to a greater extent. Certificate of Master of <i>Dalwarnic</i> , J. A. Cuthbert, suspended for present season, but granting of Mate's certificate recommended in meantime. Certificate of Master of <i>Nisbet Grammer</i> , A. E. Laking, suspended for one month. Certificate of Mate of <i>Nisbet Grammer</i> , Marshall H. Robson, suspended for 3 months.
<i>Drumrock</i> , 99316....	Vancouver.....	On February 1, 1927, stranded and lost, at Takush harbour, B.C., Smith inlet. Preliminary inquiry was held at Vancouver on March 8, by Capt. Macpherson. Decision: Casualty unavoidable under the circumstances and conditions.

STATEMENT of Formal Investigations and Preliminary Inquiries held during the Fiscal Year 1926-27.—Continued

Name of Ship and Official Number	Port of Registry	Remarks
<i>Enilada</i> , 126432, and <i>Robert H. Merrick</i> , 148183.	Victoria, B.C. Vancouver.	On July 18, 1926, collided, off Ballantyne pier, Vancouver harbour, B.C. Formal investigation was held at Vancouver on September 21 and 22, before Capt. Macpherson, assisted by Capt. Jas. R. Stewart and Capt. Wellington Bell, acting as Nautical Assessors. Finding: Master of <i>Enilada</i> , J. J. Gilmore, is solely to blame—though his lack of vigilance is not due to carelessness but to the difficulties with which he had to contend. He is reprimanded and warned.
<i>Ferguson</i> , 130599....	Halifax.....	On June 18, 1926, foundered, whilst in tow of tug <i>Coalopolis</i> , 9 miles west of St. Peters island, Northumberland strait, with loss of six lives. Formal investigation was held at Pictou, N.S., on June 25, before Capt. Demers, assisted by Capt. C. W. Mason and Capt. H. A. Rynard, acting as Nautical Assessors. Finding: Disaster attributed to an error of judgment part of Master of dredge <i>Ferguson</i> , Thomas Martin.
<i>Griffco</i> , 150561.....	Victoria, B.C.	On March 17, 1926, stranded, on Three Fathom patch, one mile east of cape Lazo, B.C. Formal investigation was held at Vancouver on June 7, before Capt. Macpherson, assisted by Capt. Jas. R. Stewart and Capt. Wellington Bell, acting as Nautical Assessors. Finding: Casualty caused by Master, John O'Hagan, setting too fine a course, and by poor lookout maintained by Mate, Samuel Nelson. Mate's certificate is suspended the three months. Master is severely censured.
<i>Glenledi</i> , 148133, and <i>Glenross</i> , 148134.	Midland, Ont. Midland, Ont.	On June 17, 1926, collided, about 28 miles above Whitefish point, lake Superior. Formal investigation was held at Midland on July 2 and 3, before Capt. Demers, assisted by Capt. G. C. Coles and Capt. J. P. Pearson, acting as Nautical Assessors. Finding: Both Masters erred in judgment. Master of <i>Glenledi</i> , Wm. Taylor, is censured and cautioned to be more careful in future. Master of <i>Glenross</i> , D. H. A. Hudson, is severely reprimanded and warned.
<i>Guide</i> , 98982.....	Quebec.....	On October 15, 1926, foundered, off Godbout, lower St. Lawrence river, with loss of eleven lives. Formal investigation was held at Quebec on October 21 and 22, before Capt. Demers, assisted by Capt. A. Landry and Capt. O. Scherrer, acting as Nautical Assessors. Finding: Disaster due solely to uneven distribution of weights and cargo, and consequent increased draft aft,—all tending to cause instability.
<i>Hochelaga</i> , 132818, and <i>Leopold L. D.</i> , French.	Montreal..... Dunkirk, France.	On November 17, 1926, collided, near Channel patch, river St. Lawrence. Formal investigation was held at Quebec on November 23, 24 and 25, and December 3, before Capt. Demers, assisted by Capt. J. E. Bernier and Capt. A. Landry, acting as Nautical Assessors. Finding: Both ships in default. Pilot of <i>Leopold L. D.</i> , Emile Pouliot, is fined \$300. Master of <i>Hochelaga</i> , C. D. Kenny, is ordered to defray partially costs of investigation to amount of \$300. (First sittings) Signatories to document,—6 from <i>Leopold L. D.</i> and Third Officer Poirier of <i>Hochelaga</i> ,—are responsible for expenses of last sitting and ordered to pay \$12.80 each.
<i>John F. Morrow</i> , 141758.	Montreal.....	On October 17, 1926, struck bottom, off Sutherland pier, Montreal harbour. Formal investigation was held at Montreal on November 3, before Capt. Demers, assisted by Capt. Chas. Lapierre and Capt. Arthur Lefebvre, acting as Nautical Assessors. Finding: Pilot, Jos. O. Perrault, is solely in default, for intentionally leaving buoyed channel. He is fined \$200.
<i>Jessie Island No. 4</i> , 153297.	Vancouver.....	On December 29, 1926, lost with all on board, eight persons, near Pachena bay, Vancouver island, B.C. Preliminary inquiry was held at Vancouver on January 13, 1927, by Capt. Macpherson. Decision: As there were no survivors, impossible to determine cause of disaster.

STATEMENT of Formal Investigations and Preliminary Inquiries held during the Fiscal Year 1926-27.—*Continued*

Name of Ship and Official Number	Port of Registry	Remarks
<i>Lingan</i> , 132810.....	Montreal.....	On April 7, 1926, struck and damaged ss. <i>Keith Cann</i> , Canadian <i>Victor</i> and tug <i>Wasson</i> , in St. John harbour, N.B. Formal investigation was held at St. John, N.B., on April 15 and 16, before Capt. Demers, assisted by Capt. A. J. Mulcahy, and Capt. C. H. Stott, acting as Nautical Assessors. Finding: Master of <i>Lingan</i> , D. A. Reside, erred in judgment; he is warned, and advised to be more prudent in future. Pilot, Alfred Cline, showed indifference; his license is suspended for one month.
<i>Laurentian</i> , 113641...	Quebec.....	On June 7, 1926, grounded, at Little Wood island, Grand Manan, N.B. Preliminary inquiry was held at St. John, N.B., on June 21, by Capt. W. R. Bennett. Decision: Accident unavoidable—due to fog and shifting of wind. Master, M. J. McLean, is commended for good judgment.
<i>Manchester Civilian</i> , 135359.	Manchester.....	On May 23, 1926, stranded, off pointe Seche, river St. Lawrence. Formal investigation was held at Quebec on July 30, before Capt. Demers, assisted by Capt. J. E. Bernier and Capt. A. Landry, acting as Nautical Assessors. Finding: Stranding due to skirting the land dangerously close. The Master, J. Barclay, is cautioned. Certificate of Second Officer, J. T. C. Vigurs, is suspended for one month.
<i>Miron L</i> , 150284, and <i>Willowbay</i> , 150838...	Quebec..... Montreal.	On September 11, 1926, collided, at St. Jean, ile d'Orleans, river St. Lawrence. Formal investigation was held at Montreal on September 22 and 23, before Capt. Demers, assisted by Capt. Chas. Lapierre and Capt. Arthur Lefebvre, acting as Nautical Assessors. Finding: Master of <i>Miron L</i> , Adjutor Leclerc, in default; his certificate is suspended for balance of season. Master of <i>Willowbay</i> , J. A. Raymond, also in default, and certificate suspended for one year. Second Mate of <i>Willowbay</i> , Raoul Desaulniers, also in default, and ordered to pay \$100 towards cost of investigation.
<i>Manchester Spinner</i> , 140566.	Manchester.....	On September 20, 1926, stranded, at Ste. Anne shoal, river St. Lawrence. Formal investigation was held at Montreal on October 6, before Capt. Demers, assisted by Capt. M. H. Robertson and Capt. W. J. Davies, acting as Nautical Assessors. Finding: Stranding due to an excusable error of judgment on part of Pilot, Arthur Baquet. Both Master, W. E. Fuller, and Pilot, are cautioned, and warned to make more frequent use of the lead.
<i>Moon</i> , 150886.....	Sydney, N.S.....	On September 20, 1926, lost, at Scatari island, N.S. Formal investigation was held at Sydney, N.S., on October 28 and 29, before Capt. W. F. Mitchell, assisted by Capt. J. H. McKinnon and Capt. J. B. Weeks, acting as Nautical Assessors. Finding: Loss of ship is result of action of Master, Sigurd Torjusen, in running ship on shore—for which action there was no justification at the time.
<i>Miron L</i> , 150284, and <i>St. Charles de la Malbaie</i> , 134140.	Quebec..... Quebec.	On October 1, 1926, collided, at Goose island shoal, river St. Lawrence. Formal investigation was held at Quebec on November 11 and 12, before Capt. Demers, assisted by Capt. J. E. Bernier and Capt. A. Landry, acting as Nautical Assessors. Finding: <i>Miron L</i> alone to blame. Master, J. B. Blouin, in default for indifference and carelessness. His certificate is cancelled, and issuance to him of a certificate as Mate, Passenger and Freight Steamer, is recommended.
<i>Montreal</i> , 116600....	Montreal.....	On November 18, 1926, destroyed by fire, about 3 miles above Sorel, river St. Lawrence, with loss of three lives. Formal investigation was held at Montreal on December 1 and 2, before Capt. Demers, assisted by Capt. Chas. Lapierre acting as Nautical Assessor, and Mr. Eugene Hamelin acting as Engineer Assessor. Finding: No blame can be attached to Master, officers or crew. Court unable to discover origin of fire. Master, S. N. McGlennon, is commended for handling the ship.
<i>Princess Ena</i> , 122387	Victoria, B.C.....	On April 22, 1926, stranded, near Lowe rock, Esperanza inlet, B.C. Formal investigation was held at Victoria, B.C., on June 1, before Capt. Macpherson, assisted by Capt. N. F. Cutler and Capt. C. P. Kinney, acting as Nautical Assessors. Finding: Casualty unavoidable. No blame can be attached to Master or to Mate.

STATEMENT of Formal Investigations and Preliminary Inquiries held during the Fiscal Year 1926-27—*Concluded*

Name of Ship and Official Number	Port of Registry	Remarks
<i>Ringhorn</i> , Norwegian.	Bergen, Norway....	On August 7, 1926, stranded and lost, at Tin cove, Scataria island, N.S., with loss of five lives. Formal investigation was held at Halifax on August 17, before Capt. Demers, assisted by Capt. P. D. Bates and Capt. Neil Hall, acting as Nautical Assessors. Finding: Casualty due to an unforeseen inset of tide. Master and First and Second Officers are exonerated.
<i>San Valerio</i> , 135301.	London.....	On July 16, 1926, grounded, on Horseback shoal, river St. Lawrence. Formal investigation was held at Montreal on July 21, before Capt. Demers, assisted by Capt. Chas. Lapierre and Capt. B. W. Lyons, acting as Nautical Assessors. Finding: Grounding due to an error of judgment on part of Pilot, Arthur Belisle.
<i>Storfjeld</i> , Norwegian	Bergen, Norway....	On September 20, 1926, grounded, off cap Chat, river St. Lawrence. Preliminary inquiry was held at Three Rivers on September 27, by Capt. Demers. Decision: Grounding due to close sailing, and to effect of an under-current.
<i>Torhamvan</i> , 150354..	Montreal.....	On October 29, 1926, stranded and lost, off Ferryland, Nfld. Formal investigation was held at Montreal on December 7, before Capt. Demers, assisted by Capt. Chas. Lapierre and Capt. J. P. Dufour, acting as Nautical Assessors. Finding: For failure to secure sailing directions, and failure to take frequent soundings, the Master, J. A. Daneau, is held in default. His certificate is suspended for six months.
<i>Wolsum</i> , Dutch.....	Amsterdam.....	On November 28, 1926, stranded, at cap Charles, river St. Lawrence. Formal investigation was held at Quebec on December 4, before Capt. Demers, assisted by Capt. J. E. Bernier and Capt. A. Landry, acting as Nautical Assessors. Finding: Pilot, F. Proteau, is in default for stranding, and is fined \$400.

MASTERS AND SEAMEN BRANCH

REPORT OF B. F. BURNETT, SUPERINTENDENT

Navigation schools were in operation at St. John, N.B., at Halifax and North Sydney, N.S., at Quebec, P.Q., and at Kingston, Ont., and marine lectures were delivered at Collingwood, Ont., and at Vancouver, B.C.

Examinations for masters' and mates' certificates were held at Halifax, Yarmouth and North Sydney, N.S., at Borden, P.E.I., at St. John, N.B., at Quebec and Montreal, P.Q., at Ottawa, Kingston, Midland, Sault Ste. Marie, Sturgeon Falls, Iroquois Falls, Fort Frances, Toronto, Collingwood, Port Arthur and Kenora, Ont., at Selkirk, Man., and at Prince Rupert, Vancouver and Victoria, B.C.

Issued during the year 18 masters', 34 mates' and 31 second mates' sea-going certificates of competency; 66 masters' and 98 mates' coasting certificates of competency; 28 masters' and 63 mates' inland waters certificates of competency; 27 masters' and 22 mates' minor inland waters certificates of competency; 2 masters' service coasting certificates and 36 masters' temporary certificates.

Thirty-one thousand eight hundred and sixty-nine seamen were shipped and twenty-seven thousand four hundred and thirteen seamen were discharged at sea-ports,

PILOTAGE REPORT

CAPTAIN G. E. L. ROBERTSON, DIRECTOR PILOTAGE

DISTRICT OF MONTREAL

On the opening of navigation there were 51 pilots and 10 apprentice pilots in this district. Four pilots were ill the greater part of the season, leaving 47 pilots who worked throughout the year; 10 new apprentice pilots were appointed. This leaves 51 pilots and 20 apprentice pilots on March 31, 1927.

The gross earnings of all pilots were \$257,325.37, as compared with \$249,201.21 for 1925 and \$229,006.51 for 1924. The average earnings of the 47 pilots who worked all season were \$5,170.71, as compared with \$5,357.68 for 1925.

The total number of ships piloted inward was 1,976, of a total net tonnage of 5,110,226, and the total number outward 1,851, of a total net tonnage of 4,838,052, making a grand total of 3,827 ships of 9,948,278 net tons, as compared with 3,531 ships of 9,669,568 net tons in 1925. This is an increase of 296 ships and 278,710 tons.

In this district 5 per cent of the gross earnings of the pilots is deducted for the Pension Fund (Montreal Decayed Pilots' Pension Fund), which fund is administered, without charge, for the Montreal pilots by the Department of Finance. On March 31, 1923, the fund amounted to \$80,305.77; on March 31, 1927, it amounted to \$97,923.56.

DISTRICT OF QUEBEC

There were 49 pilots and 19 apprentice pilots in this district on the opening of navigation. Two pilots and one apprentice resigned during the season; three new apprentices were appointed. This leaves 47 pilots and 21 apprentice pilots on March 31, 1927.

Of the 49 pilots who were on the roll at various times during the season of navigation, 47 worked the whole season. The total earnings of all pilots were \$247,393.30 as compared with \$237,337.71 in 1925, and \$229,051.39 in 1924. The average earnings of the 47 pilots who were employed all season were \$5,171.12, as compared with \$4,578.88 in 1925.

The total number of ships piloted inward was 1,836 of a net tonnage of 5,457,814, and the total number outward was 1,619 of a net tonnage of 5,038,357, making a grand total of 3,455 ships of 10,496,171 net tons, as compared with 3,293 ships of a total net tonnage of 10,059,319 net tons in 1925. This is an increase of 162 ships and 436,852 tons.

In this district 7 per cent of the gross earnings of the pilots is deducted for the Pension Fund. This fund is administered by the Quebec Pilots' Corporation, and amounted on December 31, 1926, to \$101,599.01; on December 31, 1923, the fund amounted to \$93,359.33. In addition to the pension received from the corporation certain retired pilots, 37 in number, received an annual allowance from the Government of \$300.

GENERAL—MONTREAL AND QUEBEC

Mr. R. A. Winland, Montreal, is the Acting Superintendent for these districts, and Mr. F. J. Boulay, Quebec, is the Assistant Superintendent.

All expenses for the pilotage services at Montreal and Quebec are paid out of public funds. This amounted for the district of Montreal to \$11,012.46, and for the district of Quebec to \$57,742.64, the latter including the cost of the maintenance of the pilot tender *Jalobert* and pilotage launch.

The pilot tender *Jalobert* in addition to the pilotage work attends also to the Quarantine Station, doctors being attached to the ship allowing of practice being given to ships provided there is no contagious disease on board. This does away with delays to ships at Grosse Isle.

The *Jalobert* lands the mails for all eastern points; this included 4,724 bags and 1,808 baskets and a considerable quantity of loose mail during 1926. The customs officers are also put on board and taken off ships. Four services are therefore centralized at Father Point, which means considerable economy to the federal Government and satisfaction to shipping.

DISTRICT OF HALIFAX

There were 20 first-class pilots and 4 apprentice pilots in this district on the opening of navigation. The gross revenue for 1926-27 was \$96,281.85. The total expenses, including repayment on loan for building of new pilot boat, the upkeep of the two pilot tenders, and the amount paid into the Superannuation Fund, amounted to \$28,451.55, leaving a balance to be divided amongst the pilots of \$67,830. The average net earnings of each pilot who worked the whole season were \$3,420.

The total number of ships piloted inward was 1,593, and outward 1,581, making a total of 3,174 ships of a total net tonnage of 7,431,502, as compared with 3,142 ships of a total net tonnage of 7,066,637 in 1925-26—an increase of 32 ships and 364,865 tons.

In this district 5 per cent of the gross revenue is deducted for the Superannuation Fund. This fund is administered, without charge, for the Halifax pilots by the Department of Finance, and on March 31, 1927, amounted to \$68,645.83; on March 31, 1923, this fund amounted to \$52,863.84.

Captain P. C. Johnson is the Superintendent of Pilots at Halifax.

The expenses incurred by the department for the upkeep of the offices and staff were \$6,299.12.

DISTRICT OF ST. JOHN

At the beginning of the season there were 14 pilots and 2 apprentices in this district. One pilot was retired towards the close of the year at the age of 69 years.

The gross revenue for 1926-27 was \$64,231 and the total expenses including the upkeep of the pilot tender and auxiliary motor launch, the repayment on loan made for purchase of pilot boat, and the amount paid into the Superannuation Fund were \$18,638.24, leaving a balance to be divided amongst the pilots of \$45,592.76. The average net earnings of each pilot who worked all season were \$3,418.92.

The total number of ships piloted inward was 571 and outward 553, making a total of 1,124 ships of a total net tonnage of 2,921,213, as compared with a total of 1,083 ships of a total net tonnage of 2,711,018 in 1925-26—an increase of 41 ships and 210,195 tons.

In this district 12 per cent of the gross revenue is deducted for the Superannuation Fund. This fund is administered, without charge, for the St. John Pilots by the Department of Finance; on March 31, 1927, the fund amounted to \$39,496.25; as compared with \$25,953.91 on March 31, 1923.

Mr. J. C. Chesley, St. John, is the Acting Superintendent of Pilots.

The expenses incurred by the department for the upkeep of the office and staff were \$1,380.39.

DISTRICT OF SYDNEY

There were 21 pilots in this district at the beginning of the season. The gross revenue of the district was \$72,972.25, and the total expenses including

the amount paid into the Superannuation Fund, the upkeep of the pilot boat, and the repayment on loan for the building of the pilot boat were \$18,920.42, leaving a balance of \$54,051.83 to be divided amongst the pilots. The average net earnings of each pilot who worked all season were \$2,628.86.

The total number of ships piloted inward was 1,282 and outward 1,285 making a total of 2,567 ships of a total net tonnage of 2,626,808, as compared with a total of 1,410 ships of a total net tonnage of 1,102,576 for 1925-26—an increase of 1,157 ships and 1,524,232 net tons. This great increase was due to the coal strike in Great Britain.

In this district 15 per cent of the gross revenue of the district is deducted for the Superannuation Fund, which is administered for the Sydney Pilots, without charge, by the Department of Finance. On March 31, 1927, the fund amounted to \$28,309.57, while on March 31, 1923, it amounted to \$12,646.39.

Captain J. D. MacKenzie, Sydney, is the Superintendent of Pilots.

The expenses incurred by the department for the upkeep of office and staff were \$5,813.14.

GENERAL

Of the 36 pilotage authorities constituted under the authority of the Governor in Council in pursuance of the provisions of the Canada Shipping Act, 12 have forwarded returns for 1926.

The department assisted the Pilotage Authority of Miramichi, N.B., in preparing new by-laws for the Miramichi District.

CITADEL SIGNAL STATION, HALIFAX, N.S.

RECORD OF SHIPPING AS PER RECORD FOLIO, FROM APRIL 1, 1926, TO MARCH 31, 1927

	Men-of-War British			Men-of-War Foreign			Steamers 1st Class			Steamers 2nd Class			Steamers Cable			Ships, Barques and Brigantines			Brigs and Brigantines			Schooners, 3 Mast or Bearing Pte. Signal			Monthly Totals		
	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.	R.	A.	P.
1926																											
April.....				2	2		96	96		45	45		5	5								3	3		151	151	
May.....				2	2		60	60		38	38		10	10								9	9		119	119	
June.....	2	2		5	5		61	61		28	28		3	3								6	6		105	105	
July.....	4	4		1	1		74	74		48	48		9	9								7	7		143	143	
August.....	3	3					85	85		41	41		3	3								5	5		137	137	
September.....	3	3		2	2		76	76		26	26		7	7								5	5		119	119	
October.....	2	2		1	1		77	77		29	29		6	6		1	1					7	7		122	122	
November.....							72	72		33	33		6	6								3	3		115	115	
December.....							108	108		17	17		3	3								4	4		132	132	
1927																											
January.....							96	96		21	21		5	5								4	4		126	126	
February.....							85	85		12	12		8	8								3	3		108	108	
March.....							104	104		38	38		6	6								8	8		156	156	
Total.....	14	14		13	13		994	994		376	376		71	71		1	1					64	64		1,533	1,533	

Reported.....	1,533
Arrived.....	1,533
Passed.....	—

Total arrivals.....	1,533
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ANNUAL REPORT ON SABLE ISLAND

H. F. HENRY, SUPERINTENDENT

On June 23, the schooner *Falmouth* of Gloucester caught fire off Sable island; the captain and nine men landed on island, the remainder rowed towards mainland and were picked up and taken to mainland. On July 3 the U.S.S. *Tampa* arrived and took rescued crew to Gloucester.

On August 9, schooner *Sylvia Mosher* came ashore on outer bar near No. 4 Station and was a total wreck; no signs of missing crew, bars patrolled daily looking for missing men. Considerable number of dories came ashore on island, mostly damaged beyond repair. Sent four dories to agent, Marine and Fisheries.

On August 10, the schooner *Sadie Knickle* was reported missing. The C.G.S. *Arleux* arrived off island on August 12, having been sent out to look for missing men. I took a party from *Arleux* and went out on bar and found a water tank and barrel flour, which was believed to be from the schooner *Sadie Knickle*. None of the pieces of dories could be identified as belonging to schooner.

On August 30, an unknown body was found on the northwest bar, which was later identified as Freeman Martel. This body was buried near the Main Station.

On August 31, an unknown and unidentified body was found on the north-east bar. This body was buried near No. 4 Station.

Various repairs done at all stations, such as repairing fences, barns, doors and shingling. The following repairs were carried out at main station on account of storm of August 7 and 8; shingled roof of dairy, shingled side of sailors' home, repaired roof and chimney of men's house, repaired roof of cow barn and shingled it, made set of doors for cow barn, also door for life boat shed. Repaired surf boat, also slight repairs to warehouse and life boat shed. Repaired surf boat, also slight repairs to Main Station life boat and carriage. Repaired both teams and buckboard at Main Station.

At Main Station, inside of cow barn, horse barn and pig house whitewashed, also whitewashed fences. Inside of dwellings the paint work was washed and where necessary had them painted; all outside stations did the same.

Life boats, surf boats and beach apparatus in excellent condition.

Farming was carried out by all stations as usual. The combined crop last fall was, 100 bushels potatoes, 50 bushels turnips, 20 bushels carrots, 10 bushels cabbage, 5 bushels parsnips, 5 bushels beets. There was the usual yield of small vegetables such as lettuce, peas, tomatoes, beans and radish. Firmly believe we would have twice as much if vegetable tops had not been killed by storm in August. On some parts of the island the water partly covered the vegetable fields. At Main Station cut and stowed 60 loads of hay in barns, 15 of which was fine hay. All other stations filled barns as usual. The island staff picked 25 barrels of cranberries which were sent off to the Dartmouth Agency.

No stock killed during year. One cow died at No. 2 Station. This cow broke loose from stanchion in barn and was kicked by a horse. The three cows that were sent on last year are in excellent condition this spring, and up to last November they produced a fair quantity of milk. Stock on hand, 27 head horned cattle, 32 trained horses, 4 barn colts, about 100 wild ponies, 1 boar, 1 sow, 3 small pigs.

Keeper W. Blank of No. 2 Station left island by August. A. Lapierre was sent on to take over No. 2 Station.

Chief Operator G. Champion and family left island by spring steamer. Operator Raine took charge until August steamer. Chief Operator H. Masson and family arrived by August steamer. Operator Raine left island via trawler *Loubourne* on March 31. He was relieved by Operator Macdonald.

The telephone line is now in excellent condition and has been the past year. Put in five new coils of wire where necessary.

The scoop that was sent on from the mainland was used at No. 4 Station to try and scoop the sand away from the dwelling, but no headway was made. The sand is now piled up around dwelling much more than it was last year.

The population of Sable Island is now 49, comprising the following:—

<i>Main Station—</i>	
Supt. H. F. Henry and family	4
R. Hartlin, cook; C. Lucas, staffman; C. Pye, staffman; J. Murphy, staffman; Ralph Naugle, staffman; Alex. Naugle, staffman....	6
<i>No. 2 Station—</i>	
Keeper A. Lapierre, wife and Assistant J. Booth	3
<i>No. 3 Station—</i>	
Keeper W. Mackenzie, wife and Assistant E. Gill	3
<i>No. 4 Station—</i>	
Keeper R. Naugle and family	9
<i>East Light—</i>	
Keeper, J. Gregoire and family, Assistant E. Kerwin.....	10
<i>West Light—</i>	
Keeper Wm. Cleary and family, Assistant M. York	6
<i>Wireless Station—</i>	
Chief Operator H. Masson and family, Assistants G. Day and G. Macdonald	8
Total	49

During the year the island was patrolled forty-two times on account of fog.

Carried out life boat drill twelve times during the year. Carried out rocket apparatus drill six times during year. I visited all stations twelve times during year.

REPORTS OF AGENCIES

HALIFAX, N.S., AGENCY

During the fiscal year ended March 31, 1927, this agency maintained 164 lighthouses, 165 lights, 71 wharves, 19 pole lights, 6 electric lights, 2 light-ships, 1 explosive fog alarm, 19 diaphones, 1 steam whistle, 47 hand horns, 2 mechanical bell buoys, 21 combined gas and whistling buoys, 17 combined gas and bell buoys, 10 gas buoys, 21 automatic whistling buoys, 50 automatic bell buoys, 192 can and conical buoys, 1,204 spar buoys, 2 day beacons, 1 humane station (Sable Island), 3 Government steamers *Aranmore*, *Lady Laurier*, and *J. L. Nelson*.

CHANGES AND AIDS TO NAVIGATION ESTABLISHED

Petpeswick harbour.—Can buoy changed to bell buoy.
S. W. Breaker.—Can buoy changed to automatic whistling buoy.
Lighthouse bank.—Conical buoy changed to bell buoy.
Pearl island.—Automatic whistling buoy established.
McKinnon harbour.—Pole light established.
Ross creek.—Four spar buoys established.

REPAIRS

Minor repairs were carried out at the following stations:—

Baccaro.—Water spouting renewed.
Page island.—Dwelling roof resingled.
N. E. Harbour.—Crib of front tower repaired.

- Sand point*.—Concrete pier, large stones placed around base.
Carter island.—Dwelling, light tower and boat slip repaired.
Medway head.—Dwelling, new storm porch.
Moser island.—Dwelling, new steps and platform.
Lahave.—Lantern, new ventilator and glass reset.
Feltzen south.—Shelter house, sheathed seaward side.
Cross island.—Reservoir repairs to wall and roof.
Pearl island.—Boat slip repaired.
Croucher island.—Dwelling, walls shingles repaired.
Betty island.—Dwelling, new galvanized iron chimney top.
Sambro island.—Dwelling roof reshingled.
Inner Sambro island.—Shelter shed and mast repaired.
McNabs island.—Chimney, spouting and interior repaired.
Dartmouth.—Steel structure scaled and painted.
Maugers beach.—Dwelling roof reshingled.
Devil island.—Dwelling roof reshingled.
Devil island life-boat.—Boat house repaired.
Egg island.—Boat slip repaired.
Owl head.—Dwelling repaired.
Ship harbour.—Deck and guys.
Sheet rock.—Dwelling repaired.
Liscomb.—Dwelling repaired.
Isaac harbour.—Oil store erected.
Tor bay.—Dwelling repaired.
Charlo harbour.—New reflector for front light.
Whitehead.—Tower, dwelling and bridge repaired, new derrick at landing.
Canso range.—Tower, new sills.
Canso harbour.—New deck railing.
Bear island.—Dwelling repaired.
Point Tupper.—Chimney rebuilt.
Cap Ronde.—Oil store roof reshingled.
Jerome point.—Oil store repaired.
St. Esprit.—Boat slip repaired.
Glace bay back.—Deck and slip repaired.
Gillis point.—New steps for dwelling.
Clark cove.—New lamp and reflector front light.
Red island.—Tower repaired.

CONSTRUCTION AND REPAIR WORK, IN DETAIL

Dartmouth Depot.—The cribwork fronting main wharf was removed and renewed to a depth varying from 7' 0" to 13' 0" the entire length of wharf 315 feet. A new plank top was laid with 10" by 12" curb. A number of logs were also fitted and secured to face of wharf to replace ones that had been broken and pulled out by steamers.

Dartmouth Depot.—Some capping on pile wharf was renewed, as well as planking where most required about ten thousand feet, board measure, of planking being used.

Dartmouth Depot.—Repairs were made to railway siding.

Little Hope Island.—The top of old cribwork which consisted of square timbers dovetailed, was removed to a depth of 7' 0" on the west and southwest side, and was renewed with round logs. The southwest side required to be renewed throughout. The crib on west side was further strengthened by additional cribwork built between the groynes. A new plank face and top was put on around the entire breakwater.

McKinnon Harbour.—A pole light with shelter shed was built at this place to replace the one formerly on Campbell's Island.

Cape Race.—Tower was painted two coats. Five lights of glass in lantern which were badly cracked, were removed and new ones set in place. A new passageway was built from lightkeeper's dwelling to fog alarm building and given two coats of paint. New three ply roofing was put on roof of lightkeeper's dwelling, boiler house, coal shed and workshop, and same given a good coat of roofing cement. Floor in engine room was repaired. Landing platform at west landing was renewed, also new window put in boiler house. Roof of latter building was given a good coat of roofing cement. Repairs were made to signal mast and platform. A new engine house with concrete foundations and floor was built at the new east landing place and a new hoist and engine was installed. New mast was erected and travelling cables secured thereto.

Old mast at original east landing was set up and connected with a hand winch, also repairs made to landing, etc. A Delco lighting system was installed in power house and same was carried to new lighting apparatus in tower. Old vapour apparatus was overhauled and cleaned. Boilers in power house were cleaned and given a good general overhauling, also compressors, pumps, etc. Air tanks were cleaned and painted.

A new coal shed for D. F. Station was built.

St. Paul's Island.—A new diaphone with three pistons has been supplied by Prescott Depot.

Fort Point Lightstation.—A new lighting apparatus has been authorized for this station, but not yet installed.

Mauger's Beach.—One hundred and fifty feet of old breakwater was torn down and renewed. Repairs were made to other portions of cribwork where required.

Citadel.—A new storehouse was erected for storm drums, and general repairs were made to time ball buildings. A new topmast with truck and cap was set up and rigging was given good overhauling.

Battery Point.—Stone protection wall was extended about seventy feet to protect the bank at this station.

Canso D.F. Station.—A new rainwater cistern was built in cellar of living quarters, having pump and piping connections made to kitchen. New spout moulding was put up on two sides of building, also roof repaired in several places. Ground around living quarters was graded so as to conduct surface water away from base of building. New concrete pit was built for oil tank. A new porch was built at entrance to senior operator's quarters. Earth plates were reburred and all necessary wire connections made. Underpinning to operators' mess house and power house was repaired as well as various other odd jobs done.

Baccaro.—A new fourth order low model pedestal apparatus was installed to replace old Reliance model.

Glasgow Point.—A new storehouse was erected at this station.

Man o'War Point.—A new tower was erected at this station to replace the old tower which was lost by fire.

DOMINION STEAMERS

C.G.S. *Aranmore*.—April 1 to 15—undergoing repairs and being recommissioned at agency wharf, Halifax. April 16 to May 8—on western buoy program. May 6 to July 6—on eastern buoy program. July 7 to July 26—loading supplies for western lights and western supply program. July 27 to August 13—loading supplies for Cape Race and Cape Race supply program. August 14 to September 6—supplying Cape Race. September 7 to 8—Bunkering at North Sydney. September 9 to 24—at agency wharf, blowing down boilers and undergoing repairs. September 25 to December 13—under Prince Edward island agency. December 14 to December 31—buoy program Halifax harbour. January 1 to January 18—eastern buoy program. January 19 to March 31—at agency wharf and Halifax Shipyards dock undergoing annual repairs.

C.G.S. *Lady Laurier*.—April 3 to April 22—on eastern and western buoy program. April 23 to June 28—at Halifax shipyard and agency wharf, repairs. June 29 to July 25—lightship supply and western buoy program. July 25 to December 30—eastern and western buoy program, lightship supplies and Sable island supplies. December 31 to March 31—western and eastern buoy program, St. Paul's island supplies and eastern and western buoy program.

C.G.S. *J. L. Nelson*.—April 1 to 30—harbour duties, supplies and western buoy program. May 1 to September 10—harbour duties, supplies Halifax and Sambro lightships, eastern buoy program. September 11 to October 13—repairs at shipyard and agency wharf, and testing boilers. October 14 to March 31—harbour duties, transporting supplies, eastern and western buoy program.

PICTOU, N.S., SUBAGENCY

The deep-water channel from Abercrombie point to New Glasgow was bushed and bushes kept in position by contractor during season. Operation of East River range lights was supervised during season.

Harbour and roadstead buoys were painted and overhauled. Same were placed in position by ss. *Brant* May 15 and lifted December 7.

Steamers *Arras* and *Margaret* on patrol service and ss. *Brant* on light-house service were in port during season.

Lighthouse keepers were notified regarding lighting and extinguishing lights.

During early part of spring daily reports of ice conditions in the harbour and vicinity were made to Superintendent of Signal Service, Quebec, P.Q.

During heavy gale in the fall two of harbour buoys broke adrift. One of these buoys was recovered during winter but the other has not yet been located.

SYDNEY, N.S., SUBAGENCY

The provision made by the department for the protection of shipping using this harbour, by the maintenance of lights, range lights, gas and other buoys, this together with a fog alarm service at Flat point, has given very satisfactory results. The coast line around the island of Cape Breton has been equally well maintained, as well as through the Bras D'Or lake.

There were no accidents to shipping by collision, or grounding in this harbour during the year 1926.

The pilotage service has been well maintained.

Certain matters in which the Quebec and Charlottetown agencies were interested, were arranged here. Ships in distress off the coast were reported by the Marconi station at North Sydney, and reply messages were sent with advice.

The Direction Finding Stations on our coast line have conveyed many messages of vital importance to shipping navigating in fog, and very favourable comment is always made by shipmasters immediately upon arrival.

DEPARTMENT STEAMERS

C.G.S. *Lady Laurier* was assigned to the buoy work, and delivered supplies to the lighthouses, and gave attention to other departments as required.

C.G.S. *Montcalm* arrived here late in the season in order to prevent early ice accumulating around the coal piers, which interferes with shipping; she was also assigned to the port of Louisburg after the closing of the port of Sydney, and this being a record closing, February 1, 1927, think well to include this in my report.

C.G.S. *Mikula* returned again this year to convoy ships through the Cabot strait ice fields, and this is a service of great value to the St. Lawrence trade, as well as the ships directed.

SHIPPING RETURNS FOR THE PORTS OF SYDNEY, NORTH SYDNEY, AND LOUISBURG

	Number of ships	Tons
Port of Sydney—		
Foreign inwards	421	981,110
“ outwards	456	1,059,429
Coastwise inwards	1,074	1,469,939
“ outwards	1,032	1,380,694
	2,983	4,891,172
Port of North Sydney—		
Foreign inwards	830	412,119
“ outwards	842	438,822
Coastwise inwards	1,033	348,436
“ outwards	1,056	320,232
	3,761	1,519,609
Port of Louisburg—		
Foreign inwards	166	184,541
“ outwards	185	204,401
Coastwise inwards	158	123,960
“ outwards	138	117,942
	647	630,844

CHARLOTTETOWN, P.E.I. AGENCY

GENERAL

During the fiscal year this agency maintained 15 combined light and fog alarm stations, 44 lights over 4th order, 104 small lights other than pole lights, 82 pole lights, 3 Aga lights, 6 electric lights, 10 hand horns, 6 lifesaving stations, 2 rocket brigades and 2 Government steamers.

BUOY SERVICE

All the buoys under the supervision of this agency under contract, as well as those attended by Dominion steamers, were well maintained during the year.

The following buoys were maintained under contract: 299 cans, conicals and casks, 590 spars, 817 stakes, 885 bushes, 5 beacons, 25 winter spars, 2 gas buoys, 2 bells, and one gas and bell buoy.

The following buoys were maintained by dominion steamers: 10 bells, 3 combined gas and bells, 4 whistlers, 4 combined gas and whistle, 1 gas, 22 conicals, 19 cans, 2 casks, 8 spars, and 6 beacons.

CHANGES IN AND ADDITIONS TO BUOY SERVICE

Murray harbour buoys.—Red spar at entrance to South river discontinued, and three stakes placed along starboard side of channel.

Northumberland straits.—Wreck of dredge *Ferguson* 9½ miles southerly from St. Peter's island buoyed until obstruction was removed.

Malagash, N.S.—Two cask buoys placed to mark outer entrance to dredged cut leading to the wharf at Malagash.

Vernon river, P.E.I.—Wreck of schooner *Lydia A. Mason* buoyed during the season.

REPAIRS, ETC.

Alberton light.—Roof of hut repaired.

Amherst island light.—Tower repaired.

Bay du Vin light.—Ranges relocated.

Belle Isle N.E. Light.—Derrick renewed and concrete wharf repaired.

Belle Isle S.W. Light.—Repairs to road, dwelling and derrick.

Bird rock light.—Landing-stairs and trestle rebuilt and derrick repaired.

Brighton ranges.—Front light relocated and concrete foundation built.

Cape Anguille light.—Roof of dwelling and walls of fog alarm reshingled.

Cape Egmont light.—Roof of dwelling reshingled.

Cape Ray light.—Road repaired, fence renewed, piping from diaphone to air tank renewed.

Caveau point Light.—Fence renewed; canvas cover on tower renewed.

Entry island light.—Cooling tank repaired.

Ferolle point light.—Windows repaired.

Flat island light.—New winch supplied and material landed for slipway.

Flowers island light.—Plank walk renewed.

Fort Monckton light.—New wire fence erected.

Henry island light.—Canvas deck on tower renewed and sills under light-house and boathouse renewed.

Kouchibouguac bar range lights.—Both lights relocated.

Leard's point light.—Plank walk repaired.

Neguac wharf light.—New pole and hut erected.

North Rustico main light.—Oil house rebuilt and walk renewed.

Port Hood light.—Well bored.

Richibucto bar range lights.—Moved 1,700 feet in a southerly direction.

Shemogue light.—Stone sea wall built.

St. Peter's harbour range lights.—Moved 600 feet westward.

Tracadie north light.—Protection work repaired.

Tracadie range lights.—Both lights relocated.

West point main light.—Roof of dwelling repaired.

NEW AIDS TO NAVIGATION

Bonne Esperance, Labrador.—Pole range lights with shelter shed erected.

Bradore bay, Labrador.—Pole range lights with shelter shed erected.

Cardigan river, P.E.I.—Wharf south side of Cardigan river.

Malagash, N.S.—Range of day beacons established to mark dredged channel to wharf.

North lake, P.E.I.—Fixed red light established on outer end of breakwater.

RADIO SERVICE

Belle Isle Direction-Finding Station.—Concrete cistern repaired. Interior of dwelling completed.

Cape Bear Wireless Station.—Mast dismantled. Buildings and part of apparatus sold.

METEOROLOGICAL SERVICE

Beach Point Signal Station.—Erected signal mast which was dismantled at cape Bear wireless station.

Charlottetown Meteorological Station.—New combined wind vane and anemometer supplied. Thermometer screen renewed.

DOMINION PIERS

Repairs were effected to the following wharves:—

Brush, Chapel point, Grand entry, Haggarty's, Hurd's point, Marine wharf (Charlottetown), Murray harbour south, McPherson's cove, and Vernon river.

LIFESAVING SERVICE

Equipment at all the lifesaving stations in the district was inspected and necessary repairs effected where required.

REMOVAL OF OBSTRUCTIONS

Smelt pier in St. Louis river removed by owner.

Obstruction caused by wreck of dredge *Ferguson* removed by owner.

DOMINION STEAMERS

The C.G.S. *Aranmore* arrived at Charlottetown from North Sydney on September 29, 1926, to load supplies for the fall trip to Belle Isle strait and northern light stations. She sailed on this trip on October 12, and returned to Charlottetown on October 29. Discharging empties, coaling, etc., until November 3. November 4, engineers blowing down boilers for inspection. Boilers inspected November 10. On November 12 the *Aranmore* sailed to lift the Magdalen island and north side P. E. Island buoys. Returned to port November 15. Discharging buoys and coaling until 3.45 p.m. November 17, when she sailed to lift the eastern strait buoys and deliver lighthouse supplies at Margaree island, Pictou east and west end lights. Returned to Charlottetown November 19. At Marine wharf, Charlottetown, from November 19, as it is too early to lift the remainder of the strait buoys. Crew chipping and painting ship; engineers repairing boiler, etc. From December 1 to 5 weather unfavourable for buoy work. Buoy work resumed December 5. On the 8th she returned to port with Gull rock bell, Skinner's reef gas and bell, and Indian rocks gas and whistler. Proceeded December 9 to lift the western strait buoys and returned to Charlottetown December 10. On December 13 she lifted point Prim and Fitzroy rock buoys and proceeded to North Sydney at 5 p.m. same day, as per instructions received from Ottawa.

The C.G.S. *Montcalm* arrived at Charlottetown on June 6, 1926. En route from Quebec she called at Bird rocks light. On June 7 she took aboard buoys and proceeded on June 8 to place the following: Fitzroy rock, point Prim and Indian rocks gas and whistlers; cape Bear automatic; Murray harbour and Gull rock bells; and Skinner's reef gas and bell. Returned to port June 9; 10th coaled and took aboard western strait buoys. Proceeded 11th to place Tyron shoal gas and bell. Tormentine reef bell, Jourmain S.E. reef gas and bell, Summerside Fairway gas, and West Point gas and whistler, also North Cape automatic. Returned to port 8 p.m., June 12; 14th took aboard the Magdalen island, Cape Breton and north side P.E. Island buoys; 15th coaling. At 3 p.m., June 16, she proceeded to place the above named buoys and to deliver supplies to the Magdalen Island lights. Secured salvaged buoy at East cape, M.I., June 24. Returned to Charlottetown at midnight June 26. Discharging empties, coaling and loading supplies for Northern lightstations from June 28 to July 10 when she sailed to deliver supplies to Northern station. Returned to Charlotte-

town August 16. At Marine wharf, Charlottetown, discharging empties, etc., until August 18, when she proceeded to Quebec. She did not return to this agency during the remainder of the fiscal year.

C.G.S. *Brant* went into commission on May 11; from then, with slight intervals for repairs, until December 18, employed in Agency work, when she was laid up for the winter.

C.G.S. *Bayfield* was not in commission, but berthed at the Marine wharf, Charlottetown, during the past fiscal year.

C.G.S. *Ostrea* was not in commission during the past season. While lying hauled out on the approach to the Marine wharf, Charlottetown, her engine parts were cleaned and overhauled, tanks, etc., painted by the crew of the C.G.S. *Brant*. The whole exterior above the water-line was painted.

VICTORIA, B.C., AGENCY

LIST OF LIGHTSTATIONS, FOG ALARMS, FOG BELLS, ETC., IN THE VICTORIA AGENCY

3	lightstations	of the first order.
3	"	of the third order.
9	"	using catoptric reflectors.
8	"	of the fourth order.
8	"	of the fifth order.
1	"	of the sixth order.
12	"	of the seventh order.

Fog Alarms—

22	fog alarms	of the compressed air diaphone type.
4	"	alarms of the reed type.
11	"	bells.
1	"	syren.

BUOYS AND BEACONS

Lighted Buoys—

1	type 11	automatic gas and whistling buoy.
2	"	9½ automatic gas and whistling buoy.
1	"	8½ automatic gas and whistling buoy.
3	"	9½ Aga gas and whistling buoys.
1	"	9½ Aga gas and lighted buoy.
3	"	8½ Aga gas and bell buoys.
2	"	8½ Aga gas and lighted buoys.
1	only	wooden platform buoy with Aga gas light.
3	only	wooden platform buoy with oil lanterns.

Unlighted Buoys—

2	Courtenay	type whistling buoys.
1	Aga	type whistling buoy.
5	surface	bell buoys.
25	steel	conical buoys.
34	"	can buoys.
3	small	steel mine buoys.
111	Wooden	spar buoys.
18	"	platform buoys.

Lighted Beacons—

31	automatic	acetylene gas beacons.
2	Aga	acetylene gas beacons using 375 m/m lamps.
10	"	" " range beacons using 200 m/m flashers.
4	"	" " beacons using 200 m/m lamps.
37	"	" " beacons using 150 m/m lamps.
20	electric	lighted beacons.
13	oil	lighted beacons.

Unlighted day beacons, day marks, dolphins, etc., 100.

MAINTENANCE AND CONSTRUCTION WORK

Burial island.—A day beacon was established.

Blind bay.—Planks were removed in the government wharf.

Banfield lifeboat.—Overhauled and painted.

Brockton point.—Digging up choked sewer was carried out.

Carmanah point.—Repairs were made to the station.

Canoe.—Planks were renewed in the government wharf.

Clayoquot lifeboat.—Repaired.

Comox.—Broken planks were replaced in the government wharf.

Double island.—An Aga unwatched light was established here.

Edgewood.—An Aga beacon light was established.

C.G.S. Estevan.—Received extensive repairs.

Fraser river.—New range lights were established and rearranging of stake lights.

First Narrows inner beacon.—Was rebuilt.

First Narrows lightstation.—Diaphone was rebored and three new pistons furnished.

Gallows point.—An electric siren fog signal was installed, replacing fog bell.

Lennard island.—Repairs to landing platform and tramway.

Leeson rock.—An Aga unwatched light was established.

Lardo spit.—The line of range of the light was cleared.

Launch M. & F. Number 1.—Was overhauled to the specifications of the steamship inspector.

Merry island.—Repairs to lightstation.

Matilda creek.—An unwatched Aga light established.

Nob point.—An unwatched Aga lamp established.

North Arm inner light.—A pile beacon was redriven.

Ogden point.—Cable was laid to supply electricity for fog alarm.

Port Alberni.—The government wharf was repaired.

Pachena point.—Repairs to the fog alarm building.

Portlock point.—Repairs to the lightstation.

Pender harbour.—An automatic Aga beacon established.

Proctor light.—Repairs were made to the station and brush was cleared from line of range.

Quatsino.—A new cowl was supplied for the lantern on the lighthouse.

Salmon arm.—An unwatched stake light using Aga equipment was established. An electric-lighted dolphin was established on the edge of the channel about 900 feet from the wharf.

Sidney.—Repairs to the government wharf.

Shoal point.—The electric pole line to the lighted beacon was rebuilt.

Sugar Loaf point.—An unwatched Aga beacon is being established.

Tahsis Narrows.—An Aga unwatched light was established.

Tahsis canal.—An unlighted day beacon was built.

Turn point.—An unwatched Aga light was established.

Tozier rock.—A day beacon will be built as soon as possible.

Yellow island.—A new rowboat was supplied to the station.

LIFESAVING AND SALVAGE OPERATIONS FOR YEAR ENDING MARCH 31, 1927

The lifesaving stations at Banfield and Clayoquot were in continuous commission, with the exception of short periods required for annual overhaul to the life boats belonging to the respective stations.

Extra patrol steamers were on duty stationed at Banfield creek during the winter months and patrolmen were on duty operating from Carmanah and Pachena lightstations.

The following list enumerates shipping casualties occurring during the fiscal year, attended with, I am glad to say, a very limited loss of life:—

April 1926.—SS. *Princess Ena* was holed by striking uncharted rock at the entrance to Esperanza inlet. The vessel filled after beaching and was refloated by the *Salvage King*.

June 1926.—Barge loaded with motor trucks went ashore in Port Renfrew, was refloated by *Salvage King*.

August 1926.—SS. *Yonan Maru* reported in distress 1,500 miles off Vancouver island, was escorted by *Salvage King* to port.

August 1926.—SS. *Taikya Maru* was wrecked on Ripple shoal. Was refloated by *Salvage King* and towed to Vancouver.

October 21.—Gas boat *Carmanah* lost at sea, was picked up 14 miles off cape Beale by the Banfield lifeboat, and towed to Banfield. No loss of life.

January 1927.—Gas boat *Jessie Island* wrecked in Pachena bay. Crew of two men and six passengers were lost.

February 1927.—Gas boat *Wonder* wrecked off cape Cook. Crew of two men lost.

February 1927.—Barge *Drumrock* was wrecked in Queen Charlotte sound, and became total loss.

DOMINION STEAMERS

C.G.S. *Estevan*.—Undergoing repairs at the Victoria machinery depot from March, 1926, to April 16, 1926. April 16 to May 15—employed overhauling gas and large unlighted buoys on the west coast of Vancouver island. May 16 to June 12—employed landing oil and stores to all lightstations between Victoria and cape Beale. June 15 to August 2—undergoing extensive repairs at Victoria Machinery Depot. August 2 to August 14—preparing for trip down the west coast to land supplies at lightstations and attend to buoy work. August 14 to September 11—employed on west coast landing annual supplies, oil, etc. September 11 to October 6—employed in Prince Rupert agency. October 12 to October 22—attending to large unlighted buoys in strait of Georgia and Haro strait. November 1 to December 10—landing supplies and attending to large gas buoys on west coast of Vancouver island, also attending to unlighted buoys in Clayoquot sound. December 14 to December 17—overhauling buoys in Burrard inlet. December 17 to December 27—landing supplies at lightstations in Haro strait. January 2 to January 31, 1927—rebuilding road to Amphitrite light. Overhauling Carolina Passage buoy, also employed conveying agent on inspection trip to the lifesaving stations at Clayoquot and Banfield. February 1 to March 12—having boiler repairs and general overhaul. March 12 to March 31, 1927—overhauling gas and large unlighted buoys in the strait of Georgia.

C.G.M. *Berens*.—April 1 to April 9, 1926—the ship was being overhauled. April 10 to June 8—employed recharging and repainting acetylene beacons from Victoria to Pine island. June 9 to July 3—employed landing the annual supply of illuminating and fuel oil to lightstations in the strait of Georgia. July 4 to July 29—vessel circled Vancouver island landing government and private supplies at stations en route. July 30 to August 28—attended to automatic lights, small buoys and other aids to navigation in the strait of Georgia. August 29 to September 4—installing new range beacons on the Fraser river. September 6 to September 10—employed working at Calamity spit electric cable. September 14 to September 24—attended to lightstations in the strait of Georgia. September 24 to October 4—erected Aga beacon at Pender harbour and attended to other aids to navigation in the vicinity. October 5 to October 21—overhauling and repainting small unlighted buoys in strait of Georgia and connecting channels. October 21 to November 21—recharging gas beacons in Fraser and Nanaimo harbour. November 22 to December 21—attending lightstations between Victoria and cape Mudge. December 21 to February 10, 1927—

employed overhauling unlighted buoys between Victoria and cape Mudge. February 11 to March 1—employed recharging Aga lights on the Fraser river and strait of Georgia. March 1 to March 10—employed by trip of inspection with Mr. Halkett, Superintendent of Lights to stations between Victoria and Cape Mudge. March 14 to March 31—getting ship ready for annual overhaul.

PRICE RUPERT, B.C., AGENCY

GENERAL

The general work of the agency during the year comprised purchase and delivery of supplies to lighthouses, maintenance of aids to navigation, supervising of construction and repairs to lighthouses and wharves and reporting on wharves and foreshores.

CONSTRUCTION AND MAINTENANCE

Small maintenance repairs to the dwelling at Langara island lightstation were performed.

At New Massett wharf, Queen Charlotte islands, a derrick was rebuilt.

All the walls and ceilings of the office at the Marine agency were kalsomined.

At Massett range lights a new railing was placed on the rear tower.

The trestle and oil house were repaired and a new heater supplied to Lucy island lightstation.

Repairs were made to the veranda and walks at Egg island lightstation.

At Ivory island lightstation the bridge was completely overhauled.

The Paint house and walks were repaired at Addenbrooke lightstation.

Small repairs were made to the wharf at Stewart, B.C.

A new furnace was installed in the office at the agency Prince Rupert.

Six furnaces were overhauled in the dwellings at the agency.

The foundation of Wearing point beacon was repaired.

At Watson rock beacon the foundation was repaired.

A lighted Aga beacon was constructed on Shrub island replacing a cage buoy.

Repairs were carried out to the piles and braces of the Marine wharf at the agency.

A lighted Aga beacon has been authorized to replace the present day mark on Serpent point.

LIGHTS, FOG ALARMS, ETC.

All lights and fog alarms, all lighted and unlighted aids to navigation were maintained in proper order throughout the year.

DOMINION STEAMERS

The C.G.S. *Estevan*, Captain H. R. Bilton, arrived at this agency on September 14 to attend to the overhauling of the larger buoys in this district. After loading the necessary buoys, anchors, and paint and chains, etc., she overhauled White Rocks buoy and Rose Spit buoy, then continued to recharge the gas and whistling buoys at the entrance to Skidegate channel. After completing these the steamer overhauled and recharged the gas buoys at Hodgson and Alford reef, then recharged Spire ledge, Georgia rock, and Casey point buoys.

After coaling up and loading for the south, the steamer proceeded to recharge Vancouver rock and Dall Patch buoys, completing her work at this agency on October 7, and left for the southern agency.

The C.G.S. *Newington*, Captain H. A. Ormiston, has been engaged throughout the year attending to the outside work of the service, including landing supplies at light stations, recharging the lighted beacons, overhauling unlighted aids, and other incidental work.

The C.G.M. *Birmie*, Captain J. Peterson, was engaged throughout the year in recharging beacons, landing mail and supplies at the inside light stations, overhauling the smaller buoys, and on inspection work, etc.

Launch *Rhona*, under Captain H. Calderwood, has been continuously engaged throughout the year, exclusive of the time for overhauling, in the service between Prince Rupert and the agency, transferring mail, passengers, provisions and supplies for the agency and wireless station, making from two to three regular trips every day, and extra trips as required, including a regular service for the employees of the wireless station, Digby island.

GOVERNMENT WHARVES

Five Government wharves in this district are under the jurisdiction of the agency, located at the following points:—

Alice Arm, B.C., Queen Charlotte city and Massett, Queen Charlotte islands, Refuge bay on Porcher island, and Stewart, B.C.

Each wharf has been regularly inspected and condition reported on.

PUBLIC WHARF, STEWART, B.C.

This wharf has been operating continuously throughout the year under the direction of a wharfinger, Mr. H. C. Bennett. The shipping comprises, in the main, passenger and freight vessels of the Canadian National coastwise service and the Union Steamship Company and the ore carriers of the Coastwise Steamship and Barge Company Limited.

Freight shipments inward are approximately the same as last year. Outward shipments of ore, including concentrates, amount to 95,737 tons, exclusive of the months of January and February, which would bring up the total shipments to approximately the same as last year.

Tolls leviable in accordance with the regulations and tariff have been duly collected, and have, less the wharfinger's remuneration of 25 per cent, been forwarded to the department monthly, accompanied by the regular statements.

Collections for the fiscal year 1926-27 have amounted to \$4,763.43 gross.

To keep the wharf open for pedestrians, freight shipments and vehicular traffic, during the winter season, has necessitated the expenditure of \$202.80 for labour for snow shovelling; this amount is lower by \$71.40 than the amount spent last year for the same purpose.

The mining district adjacent to this wharf is gradually being developed, and portends a considerable increase in shipments of freight, machinery and ore in the near future.

PARRY SOUND, ONT., AGENCY

The agency maintained all Parry Sound unwatched lights, and the buoy service of the inner channel between Parry Sound, Waubauskene, Fesserton, and Coldwater, and the inner channel north of Parry Sound, as far as Shawanaga bay.

During the winter of 1927, 56 Pintsch and Aga beacon and buoy lanterns were overhauled and painted in the agency, and all the gas buoys placed on the wharf for the winter months were put in shape for the opening of navigation.

BUOYS AND BEACONS

During the year there were maintained in the district (Georgian bay and a portion of lake Huron): 2 bell buoys, 1 conical buoy, 20 gas buoys, 279 spar buoys, and 55 day beacons.

CONSTRUCTION AND REPAIRS

Trowbridge island and Slate island.—Built toilets.

Jergens and Rogers islands.—Erected 2 pole lights.

Bears Rump bell buoy.—Made superstructure repairs.

Blairs landing channel.—Erected beacons at Tranch rock and Hole-in-the-Wall, Parry Sound.

Parry Sound-Penetang inside channel.—Established day beacons at Ryder's rock, and Lawrence rock, and spar buoy on Beatty's shoal.

Honey harbour entrance float, Georgian bay.—Built Aga float.

Snug harbour range.—Erected temporary fixed acetylene light.

DOMINION STEAMERS

C.G.S. Grenville, April 4 to June 20—landed keepers at all our outlying stations and restored the whole buoy service in the Georgian bay and upper end of lake Huron, also made extensive survey of Key harbour channel which was altered to a considerable extent.

Constructed a new gas light beacon on cape Smith, Manitoulin island; established a new gas buoy on O'Brien patch, and changed Bears Rump bell buoy to a gas and bell.

June 21-27.—Delivered steam coal to fog alarm stations in the Georgian bay.

June 28 to July 8.—Cleaned and painted ship, adjusted compasses preparatory to the annual supply trip, also attended to odds and ends in connection with buoy service.

ANNUAL SUPPLY TRIP COMMENCED JULY 9

Georgian Bay

July 9 to 12.—Supplied and inspected stations from Cabot head to Cove island, then to Sarnia for oils.

Lake Erie and Connecting Rivers

July 13 to 27.—Supplied and inspected all stations and floating aids to navigation along this section.

East Shore Lake Huron

July 28 to August 1.—Supplied and inspected all stations and floating aids along this section.

Georgian Bay and Lake Huron

August 2 to 9.—Unloaded empties at Parry Sound and loaded supplies, also attended to several defective gas buoys.

August 10 to 14.—Supplied and inspected all stations and floating aids from Parry Sound up along the north shore of the Georgian bay also along the south shore of Manitoulin island, portion of north channel and on to Sault Ste. Marie.

Lake Superior

August 15 to September 8.—Supplied and inspected all stations and floating aids in this lake and back to Sault Ste. Marie.

North Channel

September 9 to 11.—Supplied and inspected all stations and floating aids along this section.

Georgian Bay

September 12 to 26.—Supplied and inspected all stations along north shore around by Collingwood, then the south shore up to Cabot head and back to Parry Sound on September 26 with annual trip completed.

From September 27 on to the close of navigation the vessel was employed to the best possible advantage in attending to the buoy and lighthouse service of the Georgian bay. She was sent to Sarnia with a cargo of empty oil drums for which credit was obtained. She commenced removing gas buoys and keepers in the immediate district on about December 1, and completed this on December 20, after having experienced the most strenuous fall in many years. The vessel was laid up at Midland for the winter as per instructions.

C.G.S. Murray Stewart.—Lake Superior—May 6 to 19—landed all keepers at outlying stations in the east end of the above lake. The shoe of the vessel was discovered to be broken after an examination had been made by a diver, and the vessel was then immediately ordered to the Midland drydock for repairs.

Georgian Bay

May 20 to June 2.—Vessel underwent the repairs mentioned above including certain work to her propeller and machinery. June 3—compasses adjusted.

Lake Erie and Detroit River

June 7 to August 18.—Engaged in construction work at Pelee passage and southeast shoal pier, also coaled southeast shoal lightship on several occasions and returned to Parry Sound on August 19.

Georgian Bay

August 21 to November 27.—At Midland for coal, sounded for reported obstruction in harbour and attended to buoy and lighthouse service in the Georgian bay and North channel. The vessel was again in drydock in September for the purpose of strengthening her bow plates, etc. Standard compass was also fitted to the top of the pilot house with a brass rail around the same.

Lake Superior

November 28 to December 18.—Cleared Parry Sound for Sault Ste. Marie to remove all keepers in the east end of the above lake, and completed this work, as well as withdrawing Pancake shoal gas buoy on December 18. The vessel also assisted materially in releasing the serious blockade which took place in the Soo river during the month of December. She tied up for the winter at Sault Ste. Marie.

FORT WILLIAM, ONT., SUB-AGENCY

On April 19, the tugs *James Whalen* and *Strathmore* commenced breaking a channel through the ice to open water, which was accomplished in five days.

April 29.—All lightkeepers were placed at their stations numbering 10 stations.

May 1.—All shore lights and ranges were put in operation and the first vessels departed for eastern ports, Midland Prince, Collingwood, Beaverton and Edmonton.

May 3.—*Canadoc* and *Altadoc* first vessels to arrive from eastern ports.

May 6.—Placed gasaccumulator at Thunder cape Aga lightstation.

May 7.—Placed gasaccumulator at Pie island Aga lightstation.

May 10.—Finished placing all spar buoys in both harbours, gas and beli buoy at Hare island and gas buoy at Welcome shoal, also gas and bell buoys at Port Arthur and Fort William.

June 27.—A new Aga flasher was installed at Pie island Aga lightstation.

August 7.—A new pile foundation was driven for the Kaministiquia electric light mast and house and same moved on new foundation.

August 27.—The C.G.S.S. *Grenville* arrived at Port Arthur at 4 p.m. after supplying all the lightstations in this locality, left for eastern ports September 5.

September 29.—A new Aga light mast and small house was established at the Port Arthur south entrance on the south side.

November 5.—A new Aga flasher was installed at the Port Arthur north entrance.

December 2.—Hare island gas and bell buoy and Welcome island gas buoy were lifted and removed for the winter.

December 5.—Port Arthur and Kaministiquia entrance gas and bell buoys were lifted and removed for the winter.

November 12.—The ice-breaking tugs commenced breaking ice in the Kaministiquia river.

December 12.—Fourteen vessels departed before midnight and owing to severe weather conditions 10 were obliged to return Dec. 16, and winter here.

December 21.—The tugs *James Whalen* and *Strathmore* left for lightkeepers and returned December 25, with keepers from nine stations including keepers from Passage island, U.S.A.

There are 10 lighthouses, 6 Aga gas lights, 1 electric light, 1 set of electric ranges, 1 set of oil ranges, 3 gas and bell buoys, 2 gas buoys and 55 spar buoys maintained in this locality.

Tugs were employed to the amount of 25 trips placing gas tanks at Aga lightstations, repairing electric range lights and wires, making trips to outside stations and placing spar buoys at Victoria island and Cloud river.

Gas boats were hired on different occasions, making trips to Aga lightstations.

KENORA, ONT., SUB-AGENCY

Rainy Lake.—May 9 to May 20, steamer *Laura A* was employed in painting and replacing buoys on Rainy lake. Fifty-two buoys were painted and four were replaced.

Shoal Lake and Lake of the Woods.—From July 12 to 22, inclusive, the steamer *Red Wing* was employed on the lake of the Woods and Shoal lake, painting and replacing buoys. Three hundred and twenty-six buoys were painted and forty-four were replaced.

Winnipeg River.—June 15 and 16, launch *Moose* was employed on Winnipeg river, thirty-two buoys were painted and two were replaced.

DOMINION LIGHTHOUSE DEPOT, PRESCOTT, ONT.

During the season of navigation work in connection with maintenance of lighthouses, beacons, gas and other buoys, was carried out in the division.

Necessary repairs were made throughout the season to the engines, hulls, etc., of Prescott Division steamers. The launch *Duncan* was overhauled and repaired and all necessary repairs were made to the depot plant.

Stores.—The cost of administration of stores has been \$6,220 and \$40,078.37 of new stock have been added. The total amount of stores distributed to the Maintenance and Construction branches, as well as to the other agencies, has been \$72,363.88.

Prescott Division.—Minor construction works have been carried out at Toronto East Gap, Red Horse Rock and Cole Shoal Front stations.

The work done for the maintenance of lights, buoys and beacons, consisted in cleaning and painting all gas and can buoys in the district, overhauling and testing lanterns and lighthouse apparatus, delivering Pintsch gas, Aga acetylene and carbide, and keeping all stations properly supplied.

The total cost of the maintenance of lights in this district has been divided as follows:—Lights, \$5,384.56; Buoys and beacons, \$6,015.18.

DOMINION STEAMERS

C.G.S. Concretia.—The *C.G.S. Concretia*, after being fitted out at Prescott, went into commission on April 11/26. It operated between Prescott and the head of lake Ontario. Its work consisted in charging and placing buoys, inspecting them, as well as beacons, at regular intervals, and delivering necessary supplies to lightstations.

The *Concretia* assisted with repairs at Cole shoal front and at Red Horse rock, and installed a lens apparatus at Telegraph narrows.

At the close of the season the *Concretia* lifted gas buoys and placed markers. It was laid up at Prescott December 14/26.

C.G.S. Scout.—The *C.G.S. Scout* was fitted out at Prescott and went into commission April 11/26. It operated mostly between Prescott and Coteau. Its work was of the same nature as that of the *Concretia*.

At the close of the season the *Scout* lifted gas buoys and placed markers. It was laid up at Prescott December 18/26.

QUEBEC, P.Q., AGENCY

NEW AIDS TO NAVIGATION ESTABLISHED

Douglastown range lights.
 Petit Cap range lights.
 Rimouski range lights.
 St. Andre de Kamouraska range lights.
 Fauvel wharf light.
 Baie St. Paul range lights.
 Trois Saumons range lights.
 Havre St. Pierre range lights.
 Two can buoys entrance Saguenay river.
 One conical buoy entrance Saguenay river.
 One conical buoy Caraqueet.
 Three conical buoys Outardes bay.
 Two can buoys Outardes bay.

CHANGES IN EXISTING AIDS

Gas buoy No. 57 B changed to gas and bell buoy.
 Gas and bell buoy No. 22 B, colour changed from occulting red to occulting white.
 Newport wharf light, colour changed from fixed white to fixed red.
 St. Jean wharf light, changed from fixed white dioptric to flashing white catoptric.
 Lamek light, colour changed from fixed red to fixed white.

REPAIRS

Bridge Signal Station.—Shelter house reshingled.
 Cap Chat.—Repairs to decking of wharf.
 Caraqueet.—Barrier erected across public wharf.
 Cap des Rosiers.—Minor repairs to lighthouse property.
 Dalhousie.—Repairs to wharf.
 Lamec.—New stairway for gallery.

L'Islet.—Repairs to wharves.
 Matane.—Repairs to wharf.
 Montmagny.—Repairs to flooring of wharf.
 Quebec agency.—Rebuilding wooden walls.
 St. Alphonse.—Repairs to sidewalk of wharf and flooring.
 St. Jean Port Joli.—Repairs to planking of wharf.

WHARVES

Seventy-nine wharves are under the control of the Quebec agency of the Department of Marine and Fisheries, four new wharves having been transferred to this agency, i.e. Savoy landing, St. Antoine de Tilly, Ste. Croix, and Ste. Félicité, and one wharf having been transferred from this agency to the Montreal agency, i.e. St. Jean Deschaillons.

The total collections made during said fiscal year 1926-27 were \$21,457.90.

DOMINION STEAMERS

C.G.S. "Montcalm".—From May 3 to May 15, undergoing repairs. From May 16 to June 7, employed in lighthouse supply and buoy service, arrived at Charlottetown, P.E.I., on June 7. From June 7 to August 10, employed in P.E.I. agency. August 20 to November 19, undergoing repairs at Quebec. November 20 to January 16, employed in agency. On January 17, proceeded North Sydney, C.B. March 31, laid up at Louisburg, C.B.

C.G. Icebreaker "Mikula".—Engaged in icebreaking operations above Quebec till April 2. From April 12 to June 3, employed in patrol work. From then till September 4, undergoing repairs at Champlain drydock, Lauzon. On November 1, started to prepare for winter service. On December 9 convoyed ships in the river, and icebreaking operations till March 5. From then till March 16, on north shore trip. From March 17 to close of fiscal year, employed in icebreaking operations, Quebec and Three Rivers.

C.G.S. "Druid".—Was employed from April 16 to close of fiscal year in lighthouse and buoy service from point Platon to Father point; also towed lightships to their respective stations in the spring, and back to Quebec in the fall; also transported workmen effecting repairs to lighthouses.

C.G.S. "Loos".—On May 12 made initial trip to deliver supplies to lightships and light stations. From June 3 to 14, supply trip to Gaspé coast. From June 21 to November 11, employed north shore and Gaspé coast, lighthouse supply and buoy service. From then till December 18, assisted *Druid* in picking up aids to navigation. December 18, laid up in Louise basin, Quebec.

MONTREAL, P.Q., AGENCY

Total expenditure for the fiscal year amounted to \$358,570.84, as compared with \$384,675.73 for 1925-26, a decrease of \$26,104.89.

NEW CONSTRUCTION

Ile Ste. Therese lower range.—Construction of new front tower.

REPAIRS

Lake St. Peter lower and upper back.—Repairs.
Lacolle range.—Repairs to bridge and hand-rail.
Longue Pointe back light.—Repairs to foundation.
McTavish Point light.—Repairs to tower.
Nicolet range front.—Protection work on pier.
Portneuf range.—Repairs to dwelling.
Tetreauville back light.—Repairs to tower.

MAINTENANCE AND REPAIRS TO WHARVES

Hudson wharf.—Repairs to flooring.

Magog wharf.—Repairs to flooring.

L'Original wharf.—Electric lighting.

Sorel wharf.—Repairs to flooring.

St. Antoine wharf.—Repairs to flooring.

DOMINION STEAMERS

C.G.S. Argenteuil.—Employed in buoy service, lighthouse construction and repair work on upper reaches of St. Lawrence river, also on lake St. Louis, Ottawa and Richelieu rivers, also used for minor repairs to wharves.

C.G.S. Emilia.—Used in district in connection with buoy service, lighthouse repairs, and general construction work.

C.G.S. Shamrock.—Was busy throughout season in lower end of district in general buoy service work and delivery of lighthouse supplies.

C.G.S. Vercheres.—Employed throughout season in work of maintaining and painting bank beacons and lighthouses, night and day patrol and inspection work; recharging all shore gas stations; towing of scows with construction and maintenance material, and buoy service work in conjunction with scow *Acetylene*.

C.G.S. Lavaltrie.—Employed in spring and fall in buoy laying and buoy raising operations.

C.G.S. Bellechasse and *Berthier* used in spring and fall for buoy laying and buoy raising operations.

Tugs *Contrecoeur*, *Deschaillons*, *James Howden*, *Lac St. Pierre*, and *Laviolette*, employed in spring and fall in buoy laying and buoy raising operations.

ST. JOHN, N.B., AGENCY

During the past year all aids to navigation in this division have been inspected by the District Engineer. The usual annual repairs, cleaning and painting have been carried out at the various stations.

We have under the supervision of this agency one hundred and sixty-nine (169) light, fog-alarm and fog-bell stations, classified as follows:—

- 3 unwatched lights—using "Aga" acetylene.
- 3 fog-alarm stations (only).
- 1 fog bomb station.
- 2 fog-bell stations operated by machinery.
- 7 electric lightstations, one of which is a combined light and fog-bell station.
- 1 station using a Banner burner.
- 6 stations having Piper lanterns.
- 28 vapour lightstations—sixteen (16) of which are light and fog-alarm stations combined.
- 116 stations using duplex lamps—six (6) being combined light and fog-alarm stations.
- 2 stations having No. 2 Marey burners.

At Peases island a Mammoth No. 3 lamp is maintained in addition to the 55 m/m diamond vapour light.

At Mitchener point, where we have a duplex lamp, a second light is maintained of the Mammoth No. 3 type.

Also, the *Lurcher* lightship, a red steel steamer with two masts, each showing a white light, equipped with diaphone, submarine fog-bell and radio-telegraph apparatus, and manned by a crew of fifteen, is located on the Lurcher shoal, seventeen miles from Yarmouth, N.S.

CHANGES IN LIGHTHOUSE AND FOG-ALARM SERVICES

Hantsport light, N.S.—The 6th order lens at Hantsport lightstation has been changed to a 7th order.

Meteghan harbour wharf light, N.S.—The 7th order lens at Meteghan harbour wharf lightstation has been changed to a 6th order. During the coming summer this light will be moved back about 90 feet to avoid further accidents, as this station was struck by a schooner a second time on March 8, 1927.

Port Greville range lights, N.S.—The front range lighthouse was replaced on the outer end of the new breakwater at Port Greville, N.S. It is a white pole, with small white shed at base, with a fixed red dioptric light shown from a 7th order lens lantern.

MAINTENCE OF BUOYS AND BEACONS

All the buoys and beacons under the supervision of this agency, including those under contract as well as attended by departmental steamers, have been well maintained during the past year.

The following is a list of those maintained under contract:—

- 3 barrels.
- 3 dropping buoys.
- 7 casks.
- 3 spindles.
- 8 conicals.
- 6 cans.
- 15 bushed stakes.
- 7 miles bushing.
- 517 bushes and stakes.
- 334 spars.

Our departmental steamers have attended to the following:—

- 4 gas.
- 32 bell.
- 7 whistle.
- 4 gas and bell.
- 14 gas and whistle.
- 55 can.
- 58 conical.
- 105 spar.
- 25 spindles.

At Reed's point, St. John city, an electric beacon, showing a red and white light, is exhibited from a three branched lamp post.

CHANGES AND ADDITIONS TO BUOY SERVICE

Advocate harbour buoys, N.S.—A red barrel buoy was placed to mark the turn in the main channel leading to the wharf in Advocate harbour, N.S.

Campobello buoys, N.B.—The red spar buoy on three fathom patch at the entrance to Mill cove, N.B., was discontinued.

Courtenay bay buoys, N.B.—Seven buoys were placed to mark the channel into Courtenay bay, N.B., two cans, two conicals, and three spars; two black and one red.

Grand Manan buoys, N.B.—A red, wooden spar buoy was established in five fathoms of water, off the west side of Whitehead island, N.B.

Hospital ledge gas buoy, N.S.—The red, steel, conical buoy at Hospital ledge, N.S., was replaced by a red, steel, cylindrical gas buoy, showing an occulting red light.

Martin head bell buoy, N.B.—The black bell buoy, maintained off Martin head lighthouse, was moved to a new position, in eight fathoms of water, at the entrance to Great Salmon river, N.B.

North West ledge gas and whistle buoy, N.S.—This buoy was moved to a new position about 1,000 feet from its former location.

Petitcodiac river buoys, N.B.—The green can buoy, formerly marking the wreck of the schooner *Jennie V. Merriam* in the Petitcodiac river, N.B., was not placed, as the wreck had been broken up by the ice.

Saint Andrews beacon, N.B.—The black triangular topmark was replaced by a black square topmark.

Saint John river buoys, N.B.—Six new stakes have been placed in Washademoak lake, N.B., below the central railway bridge, on the north or port side of the channel from Richard Hetherington's shore to the Hedge-Row.

Six new stakes have also been placed above the central railway bridge, on the north or port side of the channel from above Armstrong's wharf to Crawford's point.

On the opening of navigation 1927, three red and three black wooden spar buoys will be placed to mark the channel at Dingee's creek.

One red and one black wooden spar buoy will be placed to mark a shoal spot opposite the city of Fredericton.

Sissiboo buoys, N.S.—The red spar buoy, formerly placed on the west side of the channel outside the bar, was moved to mark the edge of the shoal at the mouth of the Sissiboo river, N.S.

Wolfville buoys, N.S.—Four wooden spar buoys, two painted red and two black, have been placed to mark the channel south of Wolfville lighthouse, leading to the new wharf at Wolfville, N.S.

Yarmouth harbour buoys, N.S.—The red steel conical buoy, established about 30 feet north of Lobster rock, Yarmouth harbour, N.S., is to mark the remains of the small timber crib, which was on top of the rock, but which had fallen to pieces.

LIFE-SAVING SERVICE

The life-saving station at Little Wood island, N.B., has been inspected during the past year by the District Engineer.

On different occasions, repairs, when found necessary, have been made.

CONSTRUCTION AND REPAIRS

Six new gas and bell buoy superstructures supplied for general use.

Grand harbour light, N.B.—New road built over departmental right of way.

Hall's harbour wharf, N.S.—Repairs to bed.

Harbourville wharf, N.S.—Six new fenders placed.

Hopewell cape wharf, N.B.—Repairs to deck.

Marine Depot, West Saint John.—General repairs made to wharf and property, and a new track laid.

Meteghan harbour wharf light.—Repairs to lantern and apparatus.

Old Proprietor Spindle, N.B.—A new iron cage 6 feet in diameter erected.

Partridge island, N.B.—A submarine cable laid to mainland.

Port Greville light, N.S.—Old front light of the Port Greville range moved to end of new breakwater.

Red Head, N.B., Direction Finding Station.—Door cut into basement of new bungalow, and fire extinguishing apparatus installed.

St. Andrews wharf, N.B.—Small general repairs made.

Seal Island light and Alarm, N.S.—Oil storage tank installed at the fog alarm.

Tiverton wharf, N.S.—Repairs carried out to make wharf safe for traffic.

Apple River Light and Fog Alarm, N.S.—Repairs to barn, oil shed, etc.

Bayswater Light, N.B.—Repairs to tower and lantern.

Big Duck island Fog Alarm, N.B.—Repairs to foundation of dwelling.

Boar's Head Light and Fog Alarm, N.S.—General repairs.

Cape D'Or Light and Fog Alarm, N.S.—Reshingling fog alarm roof.

Cape Sable Light and Fog Alarm, N.S.—Minor repairs.

Cape Spencer Light and Fog Alarm, N.B.—New oil storage tank.

Chamcock Light, N.B.—Repairs to foundation.

Chance harbour light, N.B.—Repairs to lantern.

Dipper harbour wharf light.—New mast.

Gannet Rock Light and Fog Alarm, N.B.—General repairs.

Grand Harbour Light, N.B.—Repairs to foundation.

Grindstone Island Light and Fog Alarm, N.B.—New sea-wall.

Head Harbour Light and Fog Alarm, N.B.—General repairs.

Lepreau Light and Fog Alarm, N.B.—New cellar for dwelling.

Mitchener Point Light, N.S.—Repairs to lantern.

Pubnico Light, N.S.—General repairs.

MAINTENANCE OF WHARVES

The public wharves under the supervision of this agency, numbering one hundred and thirty-one, have been inspected by the district engineer, during the past fiscal year.

PARTRIDGE ISLAND SIGNAL STATION

STATEMENT OF VESSELS SIGNALLED, GIVING TOTAL TONNAGE OF SAME, FROM APRIL 1, 1926, TO MARCH 31, 1927

	Tonnage
52 steamers	120,833
7 three-masted schooners	2,637
8 four-masted schooners	4,949
	<hr/>
	7,586
Total tonnage	<hr/>
	128,419
3 men of war.	
70 total vessels.	
72 signals answered at Partridge island.	
2 signals calling for tugboats.	

DOMINION STEAMERS

C.G.S. Dollard.—This steamer was constantly employed during the fiscal year 1926-27 in buoy and lighthouse service, landing coal and supplies at the various stations under the jurisdiction of this agency.

During the year the steamer was laid off duty at the following times for repairs, as specified: Monday, July 12, 1926, to Friday, July 23, blowing boilers. Friday, July 23, 1926, to Friday, July 30 (Saint John Dry-Dock and Shipbuilding Company), repairs. Friday, October 15, 1926, to Tuesday, January 11, 1927 (St. John Dry-Dock and Shipbuilding Company), overhauling.

C.G.S. Laurentian.—Was employed continuously in lighthouse and buoy service under the New Brunswick agency during the fiscal year 1926-27. During the following periods this steamer was laid off for repairs, as stated:—

Tuesday, May 18, 1926, to Saturday, May 29, 1926, blowing boilers. Aground at Little Wood island on morning of June 8, 1926. Thursday, June 10, 1926, to Saturday, June 26, 1926 (St. John Dry-Dock and Shipbuilding Company), repairs. Monday, October 4, 1926, to Saturday, October 9, 1926, blowing boilers. Tuesday, February 8, 1927, to Saturday, February 19, 1927, blowing boilers.

REPORT OF SALVAGE SERVICES RENDERED BY THE QUEBEC SALVAGE AND WRECKING COMPANY, LIMITED, FROM MARCH 31, 1926, TO MARCH 31, 1927

1926

April 26.—Cunard line steamer *Aurania*. Our diver examined both her propellers as steamer had passed through ice.

April 27.—Cunard line steamer *Ausonia*. Our diver examined both propellers as steamer had passed through ice.

April 30.—Canadian Pacific Steamships' steamer *Montrose*. Our diver examined both propellers as steamer had passed through ice.

May 23 to June 19.—British steamer *Manchester Civilian*. This steamer went ashore off Chlorydorme point, we assisted in order to float her and worked in conjunction with Underwriters' and Owners' representatives up to June 17 when they preferred to proceed with salvage on no cure no pay instead of daily basis, we, therefore, returned Quebec.

July 2 to 5.—Canadian steamer *Montrolite*. This steamer lost her rudder off Morin shoals where she anchored, we towed her to Quebec assisted by two other tugs.

July 16.—British steamer *Bayrupert*. Our diver cleared ash-outlet under water line while lying afloat for an anchor off Quebec.

September 20 to 22.—Norwegian steamer *Storffjeld*. This steamer touched bottom off cape Chat, by request of the captain, we went to her assistance and convoyed her to Three Rivers.

October 8 to 10.—SS. *Lord Strathcona* towed dredging outfit from Quebec to Port Alfred via St. Anne de Beaupre.

October 19.—Canadian steamer *North Shore*. Our diver examined rudder, while lying alongside wharf, Louise basin, Quebec.

October 27 to 31.—Canadian steamer *New York News*. This steamer broke from her moorings at Shelter bay and drifted ashore on the opposite side of the bay, we towed her off and convoyed her to Quebec.

November 11.—British steamer *Manchester Corporation*. Our diver examined propeller and cleared rope which was twisted and jammed between stern-tube and propeller while lying afloat alongside Breakwater, Quebec.

November 13 to 15.—Greek steamer *Atlas*. Went ashore at St. Valier Co., Montmagny, we towed her off and convoyed her to Quebec.

November 17 and 18.—British steamer *Hechelaga*. This steamer after being in collision in the Traverse was convoyed by the ss. *Lord Strathcona* to Quebec where our diver examined damage.

November 19.—French steamer *Leopold L. D.* Our diver examined damage she sustained after being in collision.

November 25-26.—British steamer *Tritonia*. Supplied one six inch pump and pumped out No. 1 hold into which water had found its way caused by heavy weather.

November 26 to December 9.—Canadian steamer *Emperor of Montreal*.—This steamer drifted ashore at Ellis bay, Anticosti, we assisted in discharging and by use of heavy anchor and the ss. *Lord Strathcona* refloated ship.

The ss. *Lord Strathcona*, schooner *G.T.D.* properly manned with all salvage gear, in good order, have been kept in constant commission during the season of navigation to proceed to any accidents or mishaps to ships at very short notice.

PACIFIC SALVAGE COMPANY, LIMITED

MEMORANDUM OF SALVAGE OPERATIONS FOR THE FISCAL YEAR 1926-1927 (APRIL 1, 1926, TO APRIL 1, 1927)

April 22 to April 30, 1926.—SS. *Princess Ena* reported ashore in Queen's cove, Esperanza inlet, B.C. " *Salvage King* left for her assistance and after successfully salving vessel brought her to Port of Victoria.

June 1 to June 3, 1926.—Barge loaded with motor trucks, etc. reported ashore at Port Renfrew, B.C. *Salvage Queen* left for her assistance and succeeded in salving same.

July 31 to August 10, 1926.—SS. *Yonan Maru* in distress 1,500 miles out with broken tail shaft. SS. *Salvage King* left for her assistance; all assistance refused and after acting as escort to near Portland, Oregon, *Salvage King* returned to port.

August 29 to October 18, 1926.—T.S.S. *Kaikyo Maru* ashore on Helmcken island, B.C. SS. *Salvage King* and ss. *Salvage Queen* proceeded to the scene of the wreck, finally succeeding in refloating the vessel and taking her to Vancouver, B.C. for repairs.

February 2 to February 3, 1927.—Barge *Drumrock* ashore in Queen Charlotte sound. SS. *Salvage King* dispatched to her assistance but later recalled as the barge had broken up.

RETURNS OF SHIPPING MASTERS FOR THE YEAR ENDING DECEMBER 31, 1926.

NOTE.—The Collector of Customs acts as shipping master where no shipping master is appointed.

QUEBEC

Name of Ports	Name of County	Name of Shipping Master	Seamen shipped	Seamen discharged	Amount
					\$ cts.
Chandler.....	Gaspe.....				
Escoumains.....	Saguenay.....				
Gaspe.....	Gaspe.....	F. G. Eden.....	8	7	6 10
Grand Pabos.....	Gaspe.....				
Montreal.....	Hochelaga.....	I. O. Grey.....	9,990	9,050	7,710 00
Magdalen Islands.....	Gaspe.....				
Paspebiac.....	Bonaventure.....	E. W. LeGallais.....	2	3	1 90
Perce.....	Gaspe.....	Chil. LaBoutillier.....	Nil	Nil	Nil
Quebec.....	Quebec.....	T. Beland.....	917		694 60
Rimouski.....	Rimouski.....				
St. Johns.....	St. Johns.....				
Three Rivers.....	St. Maurice.....	J. P. Gariépy.....	58	83	53 90
			10,975	9,143	8,466 50

NEW BRUNSWICK

Name of Ports	Name of County	Name of Shipping Master	Seamen shipped	Seamen dis-charged	Amount
					\$ cts.
Albert.....	Albert.....	H. W. Crocker.....	4	4	3 20
Alma.....	Albert.....				
Baie Verte.....	Westmoreland.....				
Bathurst.....	Gloucester.....	J. E. White.....	Nil	Nil	Nil
Chatham.....	Northumberland.....	R. J. Walls.....	7	3	4 40
Dalhousie.....	Restigouche.....	John B. Delaney.....	Nil	Nil	Nil
Dorchester.....	Westmoreland.....				
Fredericton.....	York.....				
Grand Harbour.....	Charlotte.....				
Harvey.....	Albert.....				
Hillsborough.....	Albert.....				
Lepreau.....	Charlotte.....				
Musquash.....	St. John.....				
New Brandon.....	Gloucester.....				
Newcastle.....	Northumberland.....	John Russell.....	Nil	4	2 00
Riverside.....	Albert.....				
Rockport.....	Westmoreland.....				
Sackville.....	Westmoreland.....				
St. Andrews.....	Charlotte.....				
St. George.....	Charlotte.....	J. A. Spinner.....	14	11	10 30
St. John.....	St. John.....	W. H. Purdy.....	2,206	1,531	1,562 30
St. Martins.....	St. John.....	W. B. Bentley.....	17	13	12 40
St. Stephen.....	Charlotte.....				
Shediac.....	Westmoreland.....				
Shippigan.....	Gloucester.....				
			2,248	1,566	1,594 60

NOVA SCOTIA

Advocate Harbour.....	Cumberland.....	E. C. Moore.....	4	1	2 30
Amherst.....	Cumberland.....				
Annapolis Royal.....	Annapolis.....				
Antigonish.....	Antigonish.....				
Apple River.....	Cumberland.....				
Arichat.....	Richmond.....				
Baddeck.....	Victoria.....				
Barrington.....	Shelburne.....	W. W. Gray.....	Nil	Nil	Nil
Barton.....	Digby.....				
Bayfield.....	Antigonish.....				
Belliveau Cove.....	Digby.....				
Bear River.....	Digby.....	J. L. Warren.....	2	Nil	1 00
Bridgewater.....	Lunenburg.....	C. N. Corkum.....	46	20	29 00
Canning.....	Kings.....				
Canso.....	Guysborough.....	E. M. Hurst.....	110	73	76 90
Church Point.....	Digby.....				
Clark Harbour.....	Shelburne.....				
Clements port.....	Annapolis.....	H. L. Vroom.....			
Cheverie.....	Hants.....		Nil	Nil	Nil
Descousse.....	Richmond.....	P. Poirier.....	2	Nil	1 00
Digby.....	Digby.....	W. J. McMahon.....	36	22	24 60
Five Islands.....	Colchester.....	J. S. Henderson.....	6	8	5 40
Glace Bay.....	Cape Breton.....				
Great Village.....	Colchester.....				
Guysborough.....	Guysborough.....				
Hawkesbury.....	Inverness.....				
Halifax.....	Halifax.....	H. S. Drake.....	6,061	4,863	4,489 40
Hastings.....	Inverness.....				
Hantsport.....	Hants.....	W. D. Comstock.....	Nil	Nil	Nil
Havre Bouche.....	Antigonish.....				
Isaac Harbour.....	Guysborough.....				
Jordan Bay.....	Shelburne.....				
*Lahave.....	Lunenburg.....	Wm. Maschke.....	127	130	133 00
Liscomb.....	Guysborough.....	R. Hemlow.....	Nil	1	0 30
Liverpool.....	Queens.....	W. A. Smith.....	87	30	52 50
Lockeport.....	Shelburne.....	J. R. Ruggles.....	22	22	17 60
Louisburg.....	Cape Breton.....	W. W. Lewis.....	93	83	72 20

* Fee from fishing vessels \$24.00.

NOVA SCOTIA—*Concluded*

Name of Ports	Name of County	Name of Shipping Master	Seamen shipped	Seamen discharged	Amount
					\$ cts.
† Lunenburg.....	Lunenburg.....	B. C. Knock.....	508	358	541 40
† Mahone Bay.....	Lunenburg.....	T. F. Mader.....	24	25	27 00
Mainadieu.....	Cape Breton.....				
Maitland.....	Hants.....				
Margaretsville.....	Annapolis.....				
Margaree.....	Inverness.....				
Merigomish.....	Pictou.....				
Meteghan.....	Digby.....	L. T. Melanson.....	34	22	23 60
New Campbellton.....	Victoria.....				
North East Harbour.....	Shelburne.....				
North Sydney.....	Cape Breton.....	M. J. Ross.....	383	208	253 90
Parrsboro.....	Cumberland.....	J. S. Henderson.....	139	93	97 40
Pictou.....	Pictou.....	W. E. Jones.....	80	82	64 60
Port Greville.....	Cumberland.....	B. L. Hatfield (Act).....	73	52	52 10
Port Hawkesbury.....	Inverness.....				
Port Hastings.....	Inverness.....	Geo. L. McLean.....	Nil	Nil	Nil
Port Hood.....	Inverness.....				
Port Latour.....	Shelburne.....				
Port Lorne.....	Inverness.....				
Port Medway.....	Queens.....				
Port Morien.....	Cape Breton.....				
Port Mulgrave.....	Guysborough.....				
Port Wade.....	Annapolis.....				
Port Williams.....	Kings.....				
Pubnico.....	Yarmouth.....				
Pugwash.....	Cumberland.....				
River Hebert.....	Cumberland.....				
Riverport.....	Lunenburg.....	J. L. Himmelman.....	99	105	81 00
St. Anns.....	Victoria.....	D. M. MacAskill.....	Nil	Nil	Nil
St. Peters.....	Richmond.....				
Salmon River.....	Digby.....	F. P. Deveau.....	11	5	7 00
Sandy Point.....	Shelburne.....	A. S. Goodick.....	7	5	5 00
Sheet Harbour.....	Halifax.....				
Shelburne.....	Shelburne.....	A. C. Bruce.....	30	21	21 30
Sherbrooke.....	Guysborough.....				
Spencers Island.....	Cumberland.....	Geo. D. Spicer.....	Nil	Nil	Nil
Sydney.....	Cape Breton.....	J. D. McMillan.....	1,275	1,132	997 10
Thorne Cove.....	Annapolis.....				
Truro.....	Colchester.....				
Tatamagouche.....	Colchester.....				
Wallace.....	Cumberland.....	A. D. Macfarlane.....	1	1	0 80
Walton.....	Hants.....				
West Arichat.....	Richmond.....				
Weymouth.....	Digby.....				
Windsor.....	Hants.....	A. H. Spence.....	20	22	16 60
Wolfville.....	Kings.....				
Yarmouth.....	Yarmouth.....	Geo. L. Wetmore.....	474	546	472 80
			9,754	7,931	7,566 80

PRINCE EDWARD ISLAND

Alberton.....	Prince.....				
Charlottetown.....	Queens.....				
Crapaud (Outport of Victoria).....	Queens.....	Noël Waddell.....	3	Nil	0 90
Georgetown.....	Kings.....				
Malpeque.....	Prince.....				
Murray Harbour.....	Kings.....				
Montague.....	Kings.....				
Pinette.....	Queens.....				
Port Hill.....	Prince.....				
St. Peters.....	Kings.....				
Souris.....	Kings.....				
Summerside.....	Prince.....				
Tignish.....	Prince.....				
			3	Nil	0 90

† Shipping 3 fishing vessels at \$2.50.

† 60 fishing vessels at \$3.00.

BRITISH COLUMBIA

Name of Ports	Name of County	Name of Shipping Master	Seamen shipped	Seamen discharged	Amount
					\$ cts.
Aboucet.....	Vancouver.....				
Clayoquot.....	Comox-Atlin.....				
Hesquiat.....	Comox-Atlin.....	Chas. Moser.....	Nil	Nil	Nil
Kyoquot.....	Comox-Atlin.....				
Massett.....	Comox-Atlin.....				
New Westminster.....	New Westminster..	Perry P. Peele.....	26	21	19 10
Prince Rupert.....	Atlin.....	J. R. Elfert.....	86	88	69 40
Tofino.....	Comox-Atlin.....				
Ucluelet.....	Nanaimo.....				
Vancouver.....	New Westminster..	J. B. Campbell.....	6,821	6,902	5,480 60
Victoria.....	Victoria.....	Geo. Kirkendaie.....	1,956	1,762	1,506 60
			8,889	8,673	7,075 70

RECAPITULATION

Province	Seamen shipped	Seamen discharged	Amount
			\$ cts.
Quebec.....	10,975	9,143	8,466 50
New Brunswick.....	2,248	1,566	1,594 60
Nova Scotia.....	9,754	7,931	7,566 80
Prince Edward Island.....	3	Nil	0 90
British Columbia.....	8,889	8,773	7,075 70
	31,869	27,413	24,704 50

LIVE STOCK SHIPMENTS

LIST of Live Stock shipped to Ports in Great Britain, Russia, and South Africa during the Year 1926

MONTREAL

Months	Sheep	Cattle	Horses	Swine
May.....		6,661		
June.....		5,219		
July.....		2,842	16	
August.....		2,714		
September.....	1	3,672		
October.....	22	4,662	988	
November.....		4,900		
	23	30,670	1,004	

ST. JOHN

January.....		4,670		
February.....		4,402		1,045
March.....		5,632		368
April.....		4,637		
May.....		3,280		
June.....		505		
July.....		1,260		
August.....		1,275		
September.....		1,198		
October.....		905		
November.....		665		
December.....		730		
		28,559		1,413

LIVE STOCK SHIPMENTS—*Concluded*

QUEBEC

Months	Sheep	Cattle	Horses	Swine
May.....		467		
June.....		466		
		933		

HALIFAX

January.....		2,376		
February.....		2,654		
March.....		2,063		
April.....		2,097		
May.....		2,698		
July.....		1,213		
August.....		620		
September.....		969		
December.....		799		
		15,489		

HYDROGRAPHIC SURVEY

REPORT OF CAPTAIN F. ANDERSON, M.E.I.C., CHIEF HYDROGRAPHER

HYDROGRAPHIC SURVEYS

Owing to the lack of sufficient funds it was not possible to commission the following steamers: C.G.S. *Cartier* and C.G.S. *Bayfield* on the Atlantic coast, and the C.G.S. *Restless* on the Pacific coast.

At the request of the Department of National Revenue they were loaned the C.G.S. *Cartier*, which they commissioned and operated in the Preventive Service until the end of the year, when the ship was returned again to the Department of Marine and Fisheries.

Atlantic Coast, under Mr. G. A. Bachand, in charge of a shore-party with the gasolene launch *Boulton*.

Lower St. Lawrence, under Mr. R. J. Fraser, commanding the C.G.S. *Acadia*.

Inland Waters, in charge of Mr. J. U. Beauchemin, with a shore-party and gasolene launch.

Pacific Coast, under Mr. H. D. Parizeau, commanding the C.G.S. *Lillooet*, also the *Somass* in charge of Commander J. H. Knight, R.N.

Automatic Gauges, between Quebec and Port Arthur, in charge of Mr. Charles A. Price.

Chart Preparation, Engraving and Printing, in charge of Mr. Gordon L. Crichton.

Chart Distribution, in charge of Mr. Charles McGreevy.

The cost of these branches during the fiscal year was:—

Atlantic coast	\$ 13,114 88
Lower St. Lawrence	75,841 11
Inland waters	8,132 11
Pacific coast	90,459 26
Automatic gauges	18,830 12
Headquarters	36,732 13
	<hr/>
	\$243,110 13

ATLANTIC COAST SURVEY

The C.G.S. *Acadia* having been detailed for the lower St. Lawrence, operations were carried out from a shore-party and the gasoline launch *Boulton*, under Mr. G. A. Bachand, assisted by Mr. Norman Wilson.

The season's work consisted of the following:—

A distance of 60 miles was triangulated on the southeast coast of Nova Scotia from La Have to Lockport connecting up a former triangulation of this coast with that of the bay of Fundy, thus a complete chain of triangulation has been carried out from Cape Canso, N.S., to Grand Manan island, N.B.

The latter part of the season was occupied in coast-lining and sounding off the approaches to St. John harbour. In this connection it was found impossible to carry out any off-shore sounding from a launch, and next season this work will be taken up from a larger vessel.

LOWER ST. LAWRENCE

Operations on this coast were carried out from the C.G.S. *Acadia*, a vessel of some 1,000 tons displacement, built especially to meet the requirements of hydrographic surveying, fitted out in Halifax, and commissioned about the end of May.

This survey was under the command of Mr. R. J. Fraser, assisted by Messrs. H. L. Leadman, M. A. MacKinnon and F. C. G. Smith.

Immediately after leaving Halifax the following minor operations were carried out:—

The examination and location of uncharted rocks off Beaver harbour, N.S., sounding off George bay, Northumberland strait, where shoal water had been reported; sounding the shoal off the north point of Prince Edward island, and the completion of the survey of Gaspé bay.

The major work of the season, however, consisted in the completion of the chart of Mingan passage, the channel north of Anticosti island. This passage is being greatly used by transatlantic liners entering and leaving the river via Belle Isle strait as the distance is shorter and the Gaspé current avoided when entering north of Anticosti island.

During the season an area of 850 square miles was covered, entailing 1,500 miles of sounding from the ship, and 600 miles of boat work.

The following anchorage surveys about Anticosti island were carried out: Southwest point, Jupiter river, Caplan bay.

A survey in detail was carried out, of Outarde bay and river, on the North shore of the St. Lawrence, by Mr. Edouard Ghysens, assisted by Mr. F. C. G. Smith, as a result of which three sets of temporary beacons were built marking the channel, and the necessary buoys placed.

The latter part of the season was occupied in calibrating the Radio-Direction-Finding stations of Belle isle and St. Paul island. This very important operation requires exceptionally fine weather and consists of the fixing of the ship's position frequently, covering as much of the circle about the station as the geographical features will permit, in order to check the bearings of the ship's position, received from the Direction-Finding station, by the correct chart bearings. In this manner the error of observation and locality is obtained that correct bearings may be furnished ships.

As a result of the season's operations a chart of "Mingan passage" will be published during the coming season, also a chart of "Anchorages about Anticosti island."

INLAND WATERS

Surveying operations in inland waters were in charge of Mr. J. U. Beauchemin, assisted by Mr. J. L. Foreman.

Georgian Bay, Ont.—Owing to the extreme low stage of the surface elevation of the Great Lakes, especially lake Huron and Georgian bay, a resurvey of Key harbour and its approaches was found necessary. The district was carefully sounded and swept, being a very delicate operation owing to the extreme unevenness of the bottom. As a result of this survey one of the ranges marking the entrance channel was altered, giving much better water, and the positions of the buoys adjusted.

Lake Winnipeg, Man.—The main work of the season consisted in the charting on a large scale of the entrance to the Winnipeg river. The survey was continued up as far as Pine falls, and the site of the Manitoba Pulp and Paper Company's plant, and was also carried off the entrance to the river beyond shallow water, a total distance of some 15 miles. The district was carefully triangulated and the river sounded, as a result of which a good entrance channel was discovered and marked by three sets of range beacons and the necessary buoys placed.

A chart covering the above district will be available during the coming summer.

PACIFIC COAST SURVEY

This division of the Hydrographic Service is under the direction of Mr. H. D. Parizeau, having as assistants Commander J. H. Knight, R.N., Mr. L. R. Davies and W. K. Willis, as well as Mr. R. W. Bent, who was detailed from headquarters for service on this coast on May 14, returning to Ottawa at the close of the surveying season.

Hydrography on this coast was carried out from the C.G.S. *Lillooet*, a twin-screw steamer of some 800 tons displacement, built especially for surveying purposes and which was commissioned early in April.

During the season the following surveys were carried out:—

On the west coast of Vancouver island, a survey of Pipestem inlet, Barkley sound, was made and several uncharted rocks located in the vicinity.

In the straits of Georgia, Scow bay, Powell river and Beaver cove on the North side of Vancouver island were charted.

Proceeding to Prince Rupert, the harbour was re-coast-lined, local improvements noted, and beacons erected for the adjustment of ship's compasses. A survey of Tuck inlet in the upper reaches of the harbour was also completed.

In addition, in this vicinity, a survey was carried out in the entrance to Portland inlet, including the district from Park island to John point, Compton island.

During July and August the survey of Laredo sound, Southeast coast of Aristazabel island was proceeded with. In September a visit was paid the Queen Charlotte islands and the following operations carried out: a survey of Shannon bay, Masset inlet, and the location of many uncharted rocks in the vicinity, as well as a survey of South bay, Skidegate inlet.

A survey of the approaches to the new dry-dock at Esquimalt was also carried on and which it is expected will be completed this summer.

As a result of the season's operations a chart will be issued during the coming summer of "Laredo sound and approaches" "Prince Rupert harbour—Northern portion and Tuck inlet", and "Prince Rupert harbour—Southern por-

tion" in addition to which the following temporary blue-and-white print charts were issued covering small areas:—

Pipestem inlet, Barkley sound.
Stillwater (Scow bay), Malaspina strait.
Beaver cove, Johnston strait.
Entrance to Portland inlet.
South bay cannery, Skidegate inlet.
Shannon bay, Masset inlet.
Prince Rupert harbour (Compass beacons).

Sweeping operations took place at the following localities:—

Effingham inlet, Barkley sound.
Pipestem inlet, Barkley sound.
Ship channel, Barkley sound.
Portland inlet, entrance to Work channel, Sager rock.
Shannon bay, Masset inlet.
Masset inlet.
Masset sound.
Tuck narrows.
Prince Rupert drydock.
Big bay.

The following Sailing Directions besides several Notices to Mariners were compiled during the year:—

Pipestem inlet, Barkley sound.
Stillwater (Scow bay) Malaspina strait.
Beaver cove, Johnstone strait.
Prince Rupert harbour (northern portion) and Tuck inlet.
Entrance to Portland inlet.
Caamano sound and approaches.
Laredo sound and approaches.
Meyers passage.
South bay cannery, Skidegate inlet.
Shannon bay, Masset inlet.

The geographical nomenclature used on the following new editions and new charts has been carefully revised and submitted to the Geographic Board of Canada, a total of one hundred and seventy-eight names in all having been investigated and approved of:—

"Laredo sound and approaches, western portion".

No. 317. "Quatsino sound from the entrance, including Neroutsos inlet (S.E. arm)".

No. 313. "Approaches to the Skeena river".

AUTOMATIC GAUGES DIVISION

This division of the Hydrographic Service is under Mr. Charles A Price, who has as assistants Messrs. W. J. Miller, A. S. Matthewman, and H. P. Williams.

During the past year forty-one automatic water gauges in all were operated on the Great lakes and the St. Lawrence river between Quebec and Port Arthur. With the exception of two gauges on the Great lakes; at Gros Cap and Port Dalhousie, and four in the St. Lawrence river where the spring high water makes it impossible to keep them in operation, records were obtained during the twelve months of the year, affording very satisfactory and valuable results, the importance of which increases each year for scientific and survey purposes.

Michipicoten harbour.—The continued lowering of the lake levels made it necessary to again deepen the gauge well and lower the intake pipe.

Goderich.—At Goderich for the same reason the location of the gauge required to be changed, for which a special well was constructed by the Department of Public Works, giving sufficient depth of water to take care of all fluctuations of the surface.

Ile aux Peches, Detroit river.—This location was abolished on November 26 last and the gauge re-located on the mainland over the new intake well of the Tecumseh water-works on Riverside drive.

Varennnes and Lanoraie.—At these points during the period when gauges of the automatic type could not be operated, staff gauge readings were taken at 9 a.m. and 3 p.m.

WATER TRANSFERS

For the purpose of adjusting the values of elevations of the bench-marks throughout the Great lakes from Kingston to Port Arthur, thus eliminating the confusion due to different elevations given for the same bench-mark, a series of water transfers in connection with the precise levels run by the Geodetic Survey of Canada was carried out, to be continued until satisfactory results are obtained.

For the above purpose three automatic gauges were established at the following places:—

Gros cap, lake Superior
Thessalon, lake Huron (North channel)
Port Stanley, lake Erie.

Gros cap and Thessalon being free from the St. Mary river influence.

The records of these gauges will be used in connection with those already established throughout the Great lakes by selecting the records for the periods during which meteorological conditions are most normal during the summer and it is expected to obtain very satisfactory results.

During the year the publication of the Monthly Bulletin of the water surface elevations of the Great lakes and St. Lawrence river, inaugurated in 1925 was continued, there being an increasingly great demand therefor from engineers and scientific institutions all over Canada, and each issue has been re-published by marine and engineering magazines and daily newspapers, due credit for the information obtained being given this Department in each instance.

This bulletin, issued just previous to the 10th of each month, gives the mean stage of water level for the preceding month as computed from hourly readings, and a comparison with past stages of importance for the same month in the preceding years as far back as records are available.

The demand for special data, computations, etc. in this connection is increasing rapidly. During the past year 12,813 sheets of prepared information were furnished the public in comparison with 122 sheets in 1918.

Attached are tables giving:—

1. Monthly mean water surface elevations of the Great lakes during 1926.
2. Monthly mean water surface elevations of the St. Lawrence river during 1926.

CHART CONSTRUCTION DIVISION

The work of this division was carried out under the direction of Mr. G. L. Crichton with the following assistants:—Messrs Frederick Delaute, A. J. Pinet, P. E. Parent, Henri Melancon and W. L. Andrew.

During the past fiscal year the following work was successfully concluded:—

New charts issued	5
New editions of charts issued	15
Number of charts corrected	7,380
Number of corrections made	46,110

CHART DISTRIBUTION DIVISION

The work of this division is in charge of Mr. Charles McGreevy and has been carried out with dispatch and efficiency. During the year 12,000 charts were sold in comparison with 10,000 last year, showing a steadily increasing demand, there being at the present time 161 separate charts in circulation.

CONCLUSION

With the end of this fiscal year I have again to express my appreciation of the good work carried out by the members of the staff almost without exception.

MONTHLY MEAN WATER SURFACE ELEVATIONS OF THE "GREAT LAKES", BY AUTOMATIC GAUGE DIVISION, DURING 1926

	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Mean
	Feet	Feet	Feet	Feet	Feet	Feet	Feet	Feet	Feet	Feet	Feet	Feet	Feet
Lake Superior.....	600-32	600-14	600-06	599-99	600-12	600-45	600-80	600-99	601-28	601-52	601-45	601-51	600-72
Port Arthur.....													
Michipicoten H.....	600-51	600-12	600-11	600-08	600-16	600-50	600-81	600-99	601-31	601-64	601-54	601-62	600-78
St. Mary's River.....	599-88	599-56	599-46	599-47	599-67	600-00	600-38	600-58	600-86	601-24	601-16	601-02	600-27
Above Lock.....													
Below Lock.....	579-70	579-74	580-01	579-71	579-28	579-49	579-62	579-37	579-19	579-10	579-23	580-66	579-39
Lake Huron.....	577-59	577-37	577-38	577-72	578-03	578-34	578-45	578-36	578-30	578-34	578-18	578-26	578-03
Collingwood.....													
Goderich.....	577-62	577-44	577-52	577-82	578-08	578-39	578-41	578-43	578-37	578-42	578-29	578-33	578-09
Isle aux Peches.....	571-77	571-57	572-05	572-81	573-41	573-45	573-63	573-71	573-70	573-73	573-60	573-72	573-10
Detroit River.....	571-24	571-23	571-65	572-28	572-81	572-95	573-14	573-23	573-26	573-27	573-06	573-24	572-61
LaSalle.....													
Port Colborne 2.....	570-23	569-81	569-93	570-88	571-07	571-20	571-09	571-15	571-19	571-76	571-88	571-56	570-98
Lake Erie.....	570-04	569-67	569-79	570-72	570-94	571-11	571-04	571-10	571-10	571-65	571-75	571-38	570-86
Port Colborne 1.....													
Port Stanley.....						571-06	570-98	571-09	571-14	571-48	571-45	571-29	.....
Lake Ontario.....	244-13	243-90	243-95	244-82	245-26	245-22	245-08	244-89	244-77	244-86	245-21	245-38	244-79
Kingston.....													
Toronto "A".....	244-31	244-17	244-20	245-03	245-50	245-44	245-29	245-22	245-15	245-18	245-48	245-70	245-06
Port Dalhousie.....				244-98	245-45	245-40	245-27	245-16	245-07	245-04	245-34	.....	.....

"A" — Records taken by Toronto Harbour Commission, and referred to harbour datum of 245-00 feet M.S.L. Elevations are above Mean Sea Level and are referred to the U.S. Lake Survey datum of 1903 adjustment.

MONTHLY MEAN WATER SURFACE ELEVATIONS OF THE "ST. LAWRENCE RIVER", BY AUTOMATIC GAUGE DIVISION, DURING 1926

	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Mean
St. Lawrence River.....													
Prescott.....	243-35	243-15	243-12	244-07	244-44	244-43	244-27	244-07	243-92	244-06	244-42	244-49	243-98
Upper Lock 27.....	241-87	241-13	241-44	242-65	243-12	243-12	243-00	242-76	242-62	242-74	243-06	243-07	242-55
Lower Lock 25.....	225-35	224-10	224-04	226-65	227-43	227-39	227-20	226-90	226-67	226-93	227-56	227-59	226-53
Upper Lock 24.....	222-35	221-30	221-68	223-38	224-04	224-05	223-92	223-70	223-49	223-73	224-26	224-18	223-34
Lower Lock 23.....	211-34	210-22	210-31	211-89	212-49	212-45	212-28	211-93	211-78	211-97	212-53	212-76	211-83
Upper Lock 21.....	199-57	198-66	198-52	199-89	200-33	200-28	200-16	199-88	199-77	199-91	200-43	200-68	199-92
Cornwall.....	157-51	157-96	158-43	158-38	152-93	152-68	152-55	152-39	152-30	152-44	152-91	154-20	154-31
Lake St. Francis.....	151-37	150-63	151-03	152-36	151-84	151-62	151-51	151-37	151-29	151-41	151-81	152-49	151-56
Summerstown.....	150-78	150-16	150-45	151-76	151-55	151-26	151-13	150-96	150-89	151-15	151-62	152-03	151-15
Coteau Landing.....	95-15	94-64	94-61	95-66	95-68	95-35	95-26	95-09	95-02	95-19	95-53	95-56	95-23
Cedars (P.P.C.).....	69-35	69-54	70-03	70-07	70-52	69-64	68-65	67-87	67-49	67-65	68-85	69-70	69-11
Cascades Point.....	71-13	70-69	70-63	72-12	75-27	74-18	72-59	71-33	70-55	70-41	72-18	72-36	71-95
Upper Ste. Anne.....	68-48	67-59	67-14	69-09	70-30	69-48	68-45	67-61	67-22	67-41	68-66	68-35	68-40
Pointe Claire.....	66-96	65-97	65-48	67-90	69-30	68-45	67-38	66-50	66-12	66-30	67-61	68-09	67-17
Upper Lock 5.....	32-32	23-09	27-67	30-95	24-91	22-73	21-03	19-68	18-97	19-19	21-25	28-14	24-58
Montreal (Lock 1).....	26-38	23-86	23-65	27-01	23-65	21-38	19-08	18-35	17-04	17-83	19-81	25-12	22-03
Longue Pointe.....	24-45	21-96	21-64	25-02	22-51	20-01	18-16	16-78	16-01	16-21	18-35	23-75	20-40
Varenes.....	19-23	17-71	17-58	20-80	19-85	17-14	15-38	14-11	13-47	13-66	15-78	20-01	17-06
Lanoraie.....	17-01	16-17	16-04	18-73	19-35	16-58	14-88	13-70	13-07	13-24	15-16	16-74	15-89
Sorel.....	11-77	12-30	11-73	14-47	17-53	14-60	12-75	11-37	10-73	11-09	13-10	12-68	12-84
Range Light No. 2.....	.....	.....	From 1st	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Three Rivers.....	.....	.....	From 1st	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Batiscau.....	.....	.....	From 1st	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Cap a la Roche.....	.....	.....	From 3rd	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Neuville.....	.....	.....	From 13th	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

NOTE.—Prescott to Cornwall inclusive. Elevations are above Mean Sea Level and are referred to the U.S. Lake Survey datum of 1903 adjustment. Summerstown to Neuville inclusive. Elevations are above Mean Sea Level and are referred to the Department of Public Works precise levels.

TIDAL AND CURRENT SURVEY

REPORT OF CAPTAIN F. ANDERSON, M.E.I.C., CHIEF HYDROGRAPHER

Twelve principal tidal stations were kept in continuous operation during the past fiscal year—seven on the Atlantic coast and five on the Pacific coast, as follows:—

Atlantic Coast—

Quebec, P.Q.
 Father point, Rimouski, P.Q.
 Point Peter, Gaspé, P.Q.
 Charlottetown, P.E.I.
 St. Paul island, N.S.
 Saint John, N.B.
 Halifax, N.S.

Pacific Coast—

Vancouver, B.C.
 Caulfeild, B.C.
 Prince Rupert, B.C.
 Victoria, V.I., B.C.
 Clayoquot, V.I., B.C.

The records obtained from these stations were carefully checked and prepared for tabulation and comparison made with the secondary stations where found necessary.

During the summer all were inspected, the zeros of the gauges checked with permanent bench-marks and the necessary repairs carried out.

SEASONAL TIDAL STATIONS

Atlantic Coast

Six temporary tide gauges were established and operated as follows:—

Originaux point, St. Lawrence river.—In accordance with a request from the Dominion Astronomer a gauge was installed and operated at this place for further determination of mean sea level, to be used in connection with the previous determinations in the locality to obtain the extent, if any, of earth disturbances caused by the earthquake of February, 1925.

The results compared with Halifax and Father point appear to show an upheaval of about three-quarters of a foot at Originaux point.

Welchpool, Campobello island, N.B.—A gauge was operated to obtain present conditions before the proposed water power development be carried out. The engineer of this development is continuing the gauge at his own expense.

Gauges were also operated at either end of Grand Manan island, North head, and Wood island off Seal cove, to obtain further tidal data in the locality for general hydrographic information.

At Havre St. Pierre, Mingan channel, and Outarde river, St. Lawrence river, seasonal gauges were operated in connection with hydrography in progress there.

Pacific Coast

At the request of the Superintendent of the Geodetic Survey, a gauge was established and operated during the season at Squamish, Howe sound, for the purpose of determining mean sea level in connection with geodetic leveling in this region.

INVESTIGATION OF CURRENTS

Atlantic Coast

As stated in previous reports, the record of the time of the turn of the tidal stream in the strait of Canso, Nova Scotia, obtained during several previous summers, was submitted to the Tidal Institute at Liverpool, England,

for them to report on the possibility of making predictions to be published with the Tide Tables. An analysis was made by them and also predictions for the months of June to September, 1926, and to test their accuracy by comparison with additional observations, the recording apparatus was again put in commission and a further season's records obtained.

The test showed that there was room for improvement, so it, along with the additional data of 1926 was again referred to the Institute and the results are now satisfactory. The predictions for the turn of the current "slack water," for 1927 have been published as a Notice to Mariners and are an important addition to the information in the Tide Tables.

The above operations were carried out at small expense owing to a very ingenious contrivance arranged by Mr. Harold W. Jones, a description of which is given:—

To obtain day and night observations continuously and satisfactorily by an observer in a boat is hardly possible. However, this difficulty was overcome by an electric recorder placed on a float, enclosed, and which was anchored fore and aft near the middle of the strait. A vane let through the bottom of the float in the nature of a pendulum swung a lever, which in turn made electric contacts, operating the pens on the drums of a time recorder, for the turn to the northward or southward respectively.

Great difficulty was found in holding the scow in position owing to the heavy current and the nature of the bottom. However, this difficulty was overcome by using floats on the mooring lines to take up any sudden stress. Ordinary hot water kitchen tanks of thirty gallons capacity were used, set with eyebolts at either end and worked very satisfactorily.

Pacific Coast

On this coast observations were continued in Boundary pass by a small party in camp, during the summer of 1926 obtaining sufficient data for the preparation of tables for the time of the turn of the current or "slack water." These tables will be available for 1928.

TIDE TABLES

The 1928 tide tables for both coasts were computed and prepared for the printer and the 1927 tables distributed to the following numbers:—

Eastern coast of Canada, unabridged	12,800
St. John, N.B., and Bay of Fundy	16,500
Quebec and Father point	5,000
Port Nelson, Hudson bay (a limited number of mimeograph copies is prepared each year) .....	.....
Pacific coast of Canada, unabridged	27,000
Vancouver and Sand heads	10,000
	<hr/>
	71,300

SPECIAL INFORMATION

Information on tidal matters has been furnished in answer to frequent requests from engineers in the Government Service and in private practice as well as others interested and the Department of Justice furnished with valuable information in connection with the Labrador boundary dispute.

STAFF

The staff of this division of the Hydrographic Office comprises four, exclusive of the outside tidal observers who number seven on the eastern and six on the western coast. In addition to the above, temporary observers are occasionally employed during the summer in making special observations.

Mr. H. W. Jones, B.Sc., M.E.I.C., Senior Tidal and Current Surveyor, supervises the work on the eastern coast, inspecting the tidal stations and arranging for the necessary repairs, superintending the erection of secondary stations and the current observations in the strait of Canso, also the preparation and issue of the Tide Tables and general office routine at headquarters.

Mr. S. C. Hayden, Senior Tidal and Current Surveyor supervises the work on the Pacific coast, with headquarters at Vancouver. He inspects the tidal stations on that coast, arranges for the secondary stations, etc.

Mr. R. B. Lee, Junior Tidal and Current Surveyor, assists in the office work at headquarters as well as looking after the installation of special gauges when required.

Mr. L. R. Brown, Clerk-Stenographer, attends to the correspondence and assists in the reduction of computations.

During the winter months the tidal records are checked and reductions made for analysis; five sets of Tide Tables are calculated, including both coasts, and the manuscripts prepared for printing. The observations obtained during the summer months are dealt with and special data worked out.

SOREL SHIPYARD

REPORT OF M. A. BARIL, ACTING SUPERINTENDENT

During the fiscal year ending March 31, 1927, the dredging fleet was maintained in good order, all necessary repairs being made.

Other work performed included repairs to shipyard buildings and wharves, new construction, maintenance of buoy service and lights, and work done for construction of lights branch.

New Construction.—Dredge No. 8 (Beaujeu) was converted to elevator dredge. Work not completed.

Construction No. 80.—New steel dredge to replace dredge No. 5 was completed.

Constructions Nos. 85 and 86.—The construction of two steel fire scows equipped with fuel oil heating system was completed.

Construction No. 87.—Work carried on steel tug to replace *James Howden*.

Construction No. 88.—New steel dumping sand scow was completed.

Construction No. 89.—New steel coal barge No. 7, work not completed.

Construction No. 90.—Work completed on new wooden scow made to replace scow *Quebec*.

Constructions Nos. 91 and 92.—Work started on the construction of two steel dumping scows.

Construction No. 93.—Work completed on the construction of a new wooden winch scow.

Construction No. 94.—Work completed on the construction of a new wooden scow *Floating Shop*.

Construction No. 94.—Steel tug to replace *Frontenac*, work started on the framing of the hull.

Repairs to Dominion Steamers, etc.—Various repairs were made to the Government steamers *Acetylene*, *Argenteuil*, *Bellechasse*, *Berthier*, *Emilia*, *Shamrock*, and *Vercheres*, also tugs *Carmelia*, *Contrecoeur*, *Deschaillons*, *Detector*, *James Howden*, *Iberville*, *Lac St. Pierre*, *Lavaltrie*, *Varennnes*, *Becancour* and *Laviolette*; also to dredges, dumping scows, etc.

Buildings and Wharves.—Shipyard buildings and wharves were kept in good condition, and necessary repairs made.

Sheerlegs and Hauling Ways.—Necessary repairs were made to the 140-ton sheerlegs, and to hauling ways Slips Nos. 1 and 2.

General.—Main gate, fences, and sidewalks were kept in good repair.

The force employed during the fiscal year varied from a minimum of 668 in December, 1926, to a maximum of 709 in April, 1927; the average number employed during the fiscal year being 702.

Total amount expended for shipyard operations during the fiscal year was \$1,171,648.54.

PORT WARDENS' REPORTS FOR THE YEAR ENDED DECEMBER
31, 1926

Reports were received from thirteen port wardens, eight from Nova Scotia port wardens, two from Quebec port wardens, and three from British Columbia port wardens.

The total amount of fees collected at the port of Montreal for the year ended December 31, 1926, amounted to \$19,055.62; at the port of Vancouver to \$15,529.25; at the port of Halifax to \$4,232; at the port of Quebec to \$2,032; and at the port of Sydney, C.B., to \$1,384.

PORT OF MONTREAL

May 2.—Government steamer *Lady Grey* arrived in port, reported channel clear between Quebec and Montreal, this being an unusual late opening and 22 days later than last year.

May 2.—SS. *Canadian Hunter* C.G.M.M., was the first departure for overseas, sailed for London and Antwerp with general cargo, having wintered in Montreal.

May 2.—SS. *Sable I* was first vessel to arrive from sea docked at 5 p.m. from Halifax via Quebec.

May 2.—SS. *Manchester Regiment* was the first vessel to arrive from overseas, 11 days later than 1925.

May 3.—SS. *Canada Dominion White Star* liner, was the first passenger vessel to arrive from overseas, seven days later than 1925.

May 7.—SS. *Montcalm* C.P.R. liner, was the first passenger liner to sail for overseas, this being seven days later than 1925.

December 4.—SS. *Balfour* for London, the last freight vessel to leave Montreal and get direct through to Quebec and sea, arrived Quebec same day. One day later than 1925.

OVERSEAS VESSELS REPORTED

Vessels, 883; aggregate tonnage, 3,393,518 tons; a decrease of 127 vessels and 309,277 tons, as compared with the 1925 figures.

LOWER PORT VESSELS REPORTED

Vessels, 320; aggregate tonnage, 587,476 tons; an increase of 89 vessels and 220,808 tons, as compared with the 1925 figures.

EXPORTS AND IMPORTS

Exports of grain and general cargo, as compared with the 1925 exports show a decline.

Export of grain for 1926 amounted to 125,652,486 bushels, as compared with 155,088,244 bushels for 1925, a decrease of 29,435,758 bushels, due mainly to conditions caused by coal strike in Britain.

Coal imports from overseas in 1926 also showed a decline, as compared with the 1925 imports.

CASUALTIES BETWEEN MONTREAL AND QUEBEC

June 15.—SS. *Karpfanger* propeller struck floating crib at section 9; all blades bent, faired in place.

August 24.—SS. *Litiopa* and ss. *Twickenham* collided in lake St. Peter, both slightly damaged; surveyed and temporary repairs made.

October 7.—SS. *Metagama* touched on south bank between buoys 105 and 107 Q.; surveyed.

November 11.—SS. *Artena* grounded below Varennes, steering gear trouble; refloated with assistance of tugs, surveyed and proceeded to sea, no apparent damage.

November 18.—River steamer *Montreal* took fire near Sorel, was beached and eventually became a total loss; three lives lost.

November 27.—SS. *Baron Wemyss* collided with sand barge 47 below Contrecoeur channel; both vessels sustained slight damage and returned to Montreal for repairs; ss. *Baron Wemyss* completed repairs and proceeded to sea two days later.

November 29.—SS. *Wolsum* grounded off cape Charles, discharged part cargo and with assistance of tugs was refloated two days later; vessel making considerable water, proceeded to Quebec for dry-docking, survey and repairs (considerable damage); vessel remaining in drydock for the winter.

SHIP CHANNEL

The water in the ship channel from July to close of navigation was on an average about one foot higher than in 1925. Despite this increase, a number of heavy draught vessels had to call at Quebec to complete loading.

REPORT OF A. R. TIBBITS, SUPERVISOR OF HARBOUR COMMISSIONS, PUBLIC HARBOURS, AND HARBOUR MASTERS

HARBOUR COMMISSIONS

In my last report I gave a list of the personnel of the different port authorities of Canada, with the manner and date of their appointment, these being divided into two classifications: the harbours controlled by the commission form of administration, operating under the jurisdiction of the minister, and those public harbours where a harbour master is the port authority, who is appointed on the recommendation of the minister and acts under the direct supervision of departmental officers.

In regard to the harbour commissions, there have been several changes since that report was made, new personnel having been appointed to some of the commissions and one new commission having been created by Parliament.

The following is a list of the harbours where changes have been made by the appointment of new commissioners, with the names of the new appointees:—

TORONTO (ONTARIO) HARBOUR COMMISSION

The personnel of this commission consists of five members, three of whom are appointed by the city of Toronto, one directly by the Governor in Council, and one by the Governor in Council on the recommendation of the Board of Trade.

The following changes have been made in the personnel and constitution of this commission during the past year:—

The former chairman, Thomas L. Church, M.P., resigned from the commission and was succeeded as chairman by Commissioner John O'Connor, one of the commissioners appointed by the city, who first joined the board in 1923.

New commissioners were appointed by the city, also, to succeed Commissioner Wm. G. McKendrick and Chairman Thos. L. Church, their former appointees, as follows: Mr. Wm. C. McBrien and Mr. Thomas Jenkins.

Mr. Albert Orr Hogg, the appointee nominated by the Toronto Board of Trade, having resigned also, was succeeded by Mr. J. E. Ganong.

NORTH FRASER (B.C.) HARBOUR COMMISSION

Office address—Oak Street Wharf, Marpole, B.C.

This commission consists of three members, two of whom are appointed by the Governor in Council and one by the four adjacent municipalities.

Col. W. D. S. Rorison was appointed by the municipalities to succeed Daniel W. Grimmett, who was first appointed by the municipalities in 1920.

VANCOUVER (B.C.) HARBOUR COMMISSION

(Consists of three commissioners, all appointed by the Governor in Council.)

This commission, on which there had been a vacancy in the personnel for some time of one member, was completely reorganized in January of 1927. The

resignations of President Lt.-Col. G. H. Kirkpatrick and Commissioner Samuel L. Prenter having been accepted, a new commission, consisting of Messrs. F. R. McD. Russell, K.C., Alfred M. Pound, and B. George Hansuld, was appointed. Mr. Russell receiving the office of president.

The above are the changes in the personnel in existing commissions.

NEW HARBOUR COMMISSION FOR CHICOUTIMI, P.Q.

In addition, authority was given by Parliament for the creation of a Harbour Commission at Chicoutimi, P.Q., by chapter 6 of the statutes of 1926 (16-17 George V). No appointments of commissioners were made under this authority, however, during the fiscal year 1926-27.

SUMMARY OF COMMISSIONERS' DETAILED REPORTS

As previously, summarized details of the reports of the larger Harbour Commissioners will be found under their own headings in the following pages of this publication.

GENERAL

The operations of the larger harbours, where the volume of business is sufficient to indicate the general trend of the country toward prosperity, or otherwise, showed, during the period covered by this report, a tendency toward more activity in the number of ships entering and leaving the harbours, and the volume of cargo handled. This was noticeable at the harbour of Quebec, and particularly so at the harbour of Vancouver, the total revenue from the commissioners' operations at both these harbours having shown a marked increase, as indicated in the tables which follow later on.

The harbour of Montreal showed a small decrease in gross revenue, due largely to the operations in grain not having equalled those of some previous years. It is still a matter of regret that the increase in gross revenue is followed by a greater proportionate increase in the cost of operation, unless consolation may be found in the fact that an increase in prosperity results in increased wages, whereas there was no increase in the rates charged by the Harbour Commissioners over their different services on this account. The sources from which the different Harbour Commissions receive their revenues, with some variation in the case of specific harbours, may be recounted, as follows:—

Facilities for Handling Grain.—Including rail and water shipping facilities and conveyor galleries.

Harbour Railway Operations.—Receiving and transferring cars loaded with cargo and returning empties to and from the different railway companies connecting with the harbour.

Wharves and Sheds.—Providing mooring space for vessels, with equipment for loading and discharging cargo; and freight sheds for storing, sorting and handling cargo.

Cold and Storage Warehouses.—For collecting, receiving and storing in various temperatures perishable and other cargo for shipment; for providing warehousing facilities for such cargo imported which awaiting transshipment to consumers. Provision of uncovered wharfage area for the storage of non-perishable products, such as coal, stone and brick and other non-perishable building materials.

Floating Cargo Handling Equipment.—For handling heavy lifts of individual pieces of cargo into and out of ships' holds or from the decks. Also freight hoists for elevating freight trucks and teams to second story of sheds.

Fixed rates and tolls are charged for the above services, these rates being established by tariff by-laws of the commissions, which must receive the

approval of the Governor in Council. Some of the rates are chargeable directly to the ship and are paid by its owners or agents; while others apply only to the cargo and are usually absorbed by the carrier and passed on to the consumer.

Rentals also are charged for the use of the freight sheds, storage space on wharves, and for the use of cargo handling appliances.

From the above sources, the revenues of the three major Harbour Commissions—those at Montreal, Quebec and Vancouver—are shown on a comparative basis in tables following, for the years 1925 and 1926, it being remembered that the fiscal year of the commissioners is the calendar year; and their expenditure on administration, together with capital expenditure on works of harbour development; their total capital indebtedness and interest paid on same as well as the total grain shipments for each of these commissions, are also shown on the same comparative basis.

Of the three, the Vancouver Harbour Commission shows the greatest increase in revenue receipts, this increase amounting to \$515,200 for the year. The Quebec Commission showed an almost proportionate increase, their total revenue being a little over a quarter of that of Vancouver, and a little over one-eighth of that of Montreal. The latter showed a slight decrease in receipts, due to the cause hereinbefore mentioned. Proportionately, however, the decrease is not large.

On the other hand, the tables show an increase in operating expenses at each of the commissions named, this increase being due to several causes. Probably the most efficacious remedy for its correction would be the application of a strict budgetary system of revenue control, as previously recommended.

The net result of the operations for the year, as shown by the balance sheets of each of these three commissions, at December 31, 1926, is as follows:—

	Montreal	Quebec	Vancouver
	\$	\$	\$
Total revenue receipts from all sources	4,632,599	678,882	2,193,670
Administration and operation costs, including interest paid on funded indebtedness	4,892,953	595,272	1,901,156
Deficit	260,354	Surplus 83,610	292,514

Parliament, at its last session, gave effect to an Act providing for additional loans to a total amount of \$12,000,000 for the further development of the harbour by the Harbour Commissioners of Montreal.

There also follows, in tabular form, comparative statistics for the years 1925 and 1926, of the vessels which entered and cleared from the three major ports referred to, as well as for the ports of Halifax and St. John, which are presently to be brought under the commission form of administration. The results of these tables show a similar condition to that with regard to the gross revenue receipts.

In Vancouver and Quebec there is an increase in the total number of vessels entering and clearing from the harbour, and also in the total tonnage of these vessels, while in the case of Montreal there is a considerable decrease in the number of ships and a large decrease in the total tonnage represented. In Halifax and St. John, the competing maritime ports, there was an increase in the number of vessels at Halifax, with a comparative increase in tonnage, while at St. John there was an increase in the number of vessels, but a decrease in the total tonnage, the vessels being apparently of smaller average tonnage than previously. This is a somewhat unusual condition and does not necessarily mean that the volume of business at the port was any less than in the previous year.

*No interest on debentures held by Government in return for loans was paid by Quebec.

Following, in tabular form, are given statistics hereinbefore referred to concerning the three Harbour Commissions who receive aid in the way of loans from the Government for harbour development, and from whom detailed reports of their year's operations are filed with the department each year. Financial statements showing receipts and expenditure of revenue, with reports of tonnage in and out of the harbour, and other details of the commissioners' activities, are submitted annually by each of the other harbour commissions listed above, with the exception of that administering Toronto harbour, where, although the department has made repeated requests for same each year, no financial statements showing in a comprehensive manner the financial position of the harbour, have been received from the commissioners in some years:—

COMPARATIVE TABLE showing, respectively, Revenue and Capital Receipts and Expenditures; Total Funded Indebtedness; Interest Charges on same for the year; with the total of Grain Shipments in bushels; for the three major Harbour Commissions during the Year 1926.

—	Harbour Commissioners of Montreal	Quebec Harbour Commissioners	Vancouver Harbour Commissioners
Gross revenue for the year—			
1925.....	\$ 4,749,100	\$ 568,533	\$ 1,678,469
1926.....	4,632,599	678,882	2,193,670
Decrease	\$ 116,500	Increase \$ 110,349	Increase \$ 515,200
Expended for operation costs, salaries of administration staff and office expense—			
1925.....	\$ 2,533,964	\$ 438,669	\$ 1,048,643
1926.....	2,601,929	549,272	1,193,007
Increase	\$ 67,965	Increase \$ 110,603	Increase \$ 144,364
Capital expenditure for har- bour improvements—			
Loans received in 1925....	\$ 5,335,000	\$ 724,325	\$ 3,007,000
Loans received in 1926....	1,325,000	919,000	491,000
Interest paid on debentures, 1925—			
To Government.....	\$ 1,619,700	Nil	\$ 594,182
To public.....	Nil	\$ 46,000	Nil
1926—			
To Government.....	\$ 1,842,531	Nil	\$681,245 00
To public.....	Nil	\$ 46,000	To banks 26,903 40
Interest due Government for 1926 and not paid.....	Nil	\$ 348,003	Nil
Total debenture indebted- ness—			
To Government.....	\$46,875,000	\$9,377,800	\$13,810,900
To public.....	4,000,000	1,150,000	2,500,000
Grain Shipments—			
1925.....	166,212,335 bush.	4,837,986 bush.	34,868,192 bush.
1926.....	134,591,240 "	8,461,678 "	43,207,244 "
Decrease	31,621,095 "	Increase 3,623,692 "	Increase 8,339,052

TABLE showing total number of ocean vessels with their total registered tonnage using the five larger harbours of Canada during the year 1926. It will be noted that at each of these harbours, there is an increase in the number of vessels and total tonnage over the previous year, with the exception of the harbour of Montreal, and St. John, N.B.

	Number of Vessels	Tonnage
<i>Vancouver, B.C.—</i>		
1925.....	916	3,175,885
1926.....	1,017	3,698,066
Increase.....	101	522 181
<i>Montreal, P.Q.—</i>		
1925.....	1,255	5,104,313
1926.....	1,042	3,551,489
Decrease.....	213	1,552,824
<i>Quebec, P.Q.—</i>		
1925.....	957	3,897,576
1926.....	997	4,047,046
Increase.....	40	149,470
<i>Halifax, N.S.—</i>		
1925.....	3,084	7,067,029
1926.....	3,123	7,304,818
Increase.....	39	237,789
<i>St. John, N.B.—</i>		
1925.....	1,074	3,081,004
1926.....	1,093	2,759,587
Increase.....	19	Decrease 221,417

Of the smaller ports, the report of the Three Rivers Harbour Commission continues to show very satisfactory conditions, while that of the Hamilton Harbour Commission shows a considerable activity on the part of the commissioners to attract shipping to the port and to provide facilities for its accommodation.

The ports of New Westminster and North Fraser in British Columbia, also, report increased activity in the shipping visiting their ports, and the former port has received authority to issue debentures to construct a grain elevator with a handling capacity of 750,000 bushels as a part of their harbour facilities.

PUBLIC HARBOURS AND HARBOUR MASTERS

In the service that comes under the above heading, details of which were given in my last report, it was shown that there were 171 harbours which had been proclaimed public harbours and where a harbour master was the port officer to enforce the regulations governing the shipping and navigation within the limits of the port. During the fiscal year last past, the following changes were made in this service. Two additional harbours were proclaimed, as follows, the name of the newly appointed harbour master being given in each case: The harbour of Chandler, P.Q.—Harbour Master, Napoleon Lefebvre. The harbour of Port Dover, Ont.—Harbour Master, J. W. Spain.

The following changes were made in the personnel of the ports respectively mentioned:—

Matane, P.Q.—Thos. McKinnon was appointed harbour master in succession to Capt. Eloi Belley.

St. Johns, P.Q.—Francois Goyette was appointed harbour master in succession to G. H. Farrar.

St. Peters, Cape Breton.—Ronald McDonald was appointed harbour master in succession to Peter McNeil.

Moncton, N.B.—Melvin L. Forbes was appointed harbour master in succession to E. P. Cook.

Apple River, N.S.—John Elderkin was appointed harbour master in succession to Wallace Green.

Parrsboro, N.S.—J. S. Henderson was appointed acting harbour master in succession to W. R. Huntly.

Ladysmith, B.C.—James Delaney was appointed harbour master in succession to James Gourelay.

The position of harbour master at each of the following ports was made vacant for the reason assigned:—

Bonaventure, P.Q.—Former harbour master Alexis Bourque resigned; no new appointment yet made.

House Harbour, P.Q.—Former harbour master G. Lafrance resigned; no new appointment yet made.

Port Maitland, N.S.—Former harbour master Arthur Smith deceased; no new appointment yet made.

Port Medway, N.S.—Former harbour master H. E. Sawyer resigned; no new appointment yet made.

Southampton, Ont.—W. H. Johnston, former harbour master, deceased; no new appointment yet made.

Clementsport, N.S.—Former harbour master C. I. Stronach resigned; no new appointment yet made.

Guysboro, N.S.—Former harbour master Vernon N. Hart resigned; no new appointment yet made.

Chemainus, B.C.—No harbour master since 1923.

Beaver Harbour, N.S.—Former harbour master Elias Cross dismissed; no new appointment yet made.

With the exception of the above, the personnel at the ports listed in my last report remains the same.

The harbour masters' duties have been generally satisfactorily administered and the service rendered by these officers at the different ports is not the least valuable of the various organizations of the department, while the average of the remuneration allowed is very small. Harbour masters are paid entirely out of the fees they collect.

The following is a summary, by provinces, of the collection or harbour dues for the year 1926, with the amount of remuneration retained by harbour masters:

Summary of Harbour Dues for Year 1926

Province	Amount collected	Remuneration	Amount remitted to Dept.
	\$ cts.	\$ cts.	\$ cts.
Ontario.....	1,647 50	1,378 00	269 50
Quebec.....	1,646 50	1,551 00	95 50
New Brunswick.....	623 00	623 00	
Nova Scotia.....	6,893 00	5,280 50	1,611 55*
Prince Edward Island.....	186 50	186 50	
British Columbia.....	4,155 00	3,299 00	856 00
Total.....	15,151 50	12,316 00	2,832 55

*\$0 95 deducted for expenses.

MONTREAL HARBOUR COMMISSIONERS' REPORT

PERSONNEL FOR 1926

The personnel of the Montreal Harbour Commission for the year 1926 is the same as for the years 1924 and 1925, viz: President, Hon. W. L. McDougald: Commissioners, Dr. Milton L. Hersey, LL.D., and Emilien Daoust, Esq.

PORT ACTIVITIES, 1926

During 1926 a number of untoward conditions affected adversely the trade of the port. The prolonged coal strike in Britain, and the general strike, diverted as the season progressed a considerable volume of shipping to Atlantic coast ports for coal cargoes for Britain and the continent. Westbound traffic in British hard coal, which in former years tended to lower ocean rates on grain exported from Montreal dwindled to an almost negligible quantity. Water levels in the St. Lawrence river were lower than usual, and the season of navigation the shortest on record, unusually cold weather being experienced both in the spring and in the fall.

As a result of these conditions the total export of grain from the port fell short by about 30,000,000 bushels, of the 1925 export. The export, however, of both Canadian and United States wheat exceeded the 1925 export, Canadian wheat by about one and a half million bushels, and United States wheat by about five and a quarter million bushels.

Despite the adverse trade and climatic conditions obtaining during 1926, the total tonnage of merchandise handled on the Montreal wharves during 1926, established a new high record, viz., 9,210,699 tons.

The number of ocean ships using the port during 1926 also set a new high record, viz., 1,421 ships. It will thus be seen that although in 1926, Montreal as a grain shipping port declined from the height reached in 1925 in two other important items of port business, total tonnage of commodities, and number of ocean ships docked and cleared, it surpassed all its previous records, under the discouraging conditions already enumerated.

SOUTH SHORE BRIDGE

On this structure the 1926 season was marked by eleven months of continuous work on the northern half substructure work, and seven months on the southern half substructure work. On the north side substructure, West Main pier No. 25, West Anchor pier No. 26, East Main pier No. 24, East Anchor pier No. 23 and pier No. 22 were completed, and work on pier No. 21 commenced by partly sinking the steel caisson, and making it safe for the winter.

On the north side substructure contract 15,204 yards of excavation, mostly subaqueous were taken out, 41,618 yards of concrete placed, and 2,100 square yards of stone facing laid during the 1926 season. The placing and sinking of the huge steel caisson from the Vickers yard for East Main pier No. 21, was an intricate and important undertaking successfully accomplished. An unforeseen geological situation complicated the work, rendering additional excavation necessary.

On the south half, work was commenced on both on the south shore and St. Helen's island ends of the contract. At St. Helen's island piers 16 and 17 were completed. At the south shore end seven piers were completed to receive steel, the eighth to the top of the stone facing, and some stone was laid on No. 9. Footings were placed on all piers to No. 12 inclusive before winter.

In the deeper channel the steel caissons for piers No. 13 and 14 were placed and sunk.

Approximate quantities of excavation, concrete, and stone handled during the year on this contract were 4,932, 19,663, and 6,595 yards respectively. Considerable progress was made during 1926 in regard to the steel contract.

The total tonnage of steel received in the shops for inclusion in the bridge was 11,279 tons, of which 7,825 tons were fabricated, 6,206 tons delivered, and 1,942 erected. The total value of permanent construction work certificated by the engineers for the second year of contract work was approximately \$3,293,282.

ENGINEERING DEPARTMENT

The main items of construction and repair work carried out during 1926 were:—

Wharves.—Completion of shore wharf at sections 30 and 31. Completion of shore wharf at sections 31 and 32. Continuation of shore wharf at section 32. Continuation of shore wharf at section 38. Continuation of Windmill point wharf reconstruction. Bickerdike pier construction. Continuation of filling of Alexandra and King Edward pierheads.

Buildings.—Locomotive garage. Boiler house at harbour yard. Electrical sub-station at shed 11.

Subways.—Extension to Aylwin street subway.

Sewers.—On Alexandra pierhead. On Jacques Cartier pierhead. At shed No. 11. At section 30. At St. Lawrence sugar refinery.

Dredging.—Continuation of dredging operations in Bickerdike basin. Maintenance dredging. Dredging in connection with new bridge construction.

Electrical Work.—Continuation of electrification of railways. Equipment of new sub-station at shed No. 11. Equipment of electric locomotive garage. Transmission and service lines erected.

Paving.—Paving of Canadian Vickers' crossing. Paving of roadway at elevator No. 3.

Railway Construction.—Small spur lines at Bickerdike pier. New tracks in harbour yard and locomotive garage. Temporary tracks.

FINANCIAL

The income on revenue account for 1926 was \$4,632,599.92, a decrease of \$116,500.77 from that of last year.

The cost of operation, maintenance, interest, sinking fund, etc., was \$4,892,953.88, an increase of \$299,918.55 over that of last year, leaving a deficit on revenue account for the year 1926 of \$260,353.96.

GRAIN ELEVATOR SYSTEM

For the sixth successive year the harbour of Montreal in 1926 again led all seaports in the volume of grain handled through its elevators, with receipts of 135,897,882 bushels, and deliveries of 134,591,240 bushels. These figures, while recording a decrease as against the previous year of about 30,000,000 bushels, are nevertheless highly satisfactory, when the unfavourable conditions which prevailed all through the summer and fall of 1926 are taken into consideration. The decrease in shipments of grain was not confined to the port of Montreal, all the other Canadian and United States ports handling this commodity on the Atlantic seaboard having been similarly affected as the following comparative table shows:—

	1925	1926
Montreal.....	166,212,335 bush.	135,897,882 bush.
New York.....	120,554,000 "	99,297,722 "
Philadelphia.....	41,669,000 "	21,621,647 "
Baltimore.....	30,389,000 "	25,294,022 "
New Orleans.....	21,402,000 "	13,222,217 "

A reassuring feature of the shrinkage in exports of grain from Montreal, however, is the fact that it did not affect the movement of Canadian or United States wheat, being due solely to the decline in the movement of oats. In 1925 32,806,004 bushels of Canadian oats, and 13,994,521 bushels of American oats

were shipped from Montreal, a total of 46,800,525 bushels; in 1926 the exports of oats amounted to only 16,472,743 bushels, made up of 14,737,958 bushels of Canadian and 1,734,785 bushels of American origin. Since oats rate as 34 pounds to the bushel, and is the lightest of all grains, the shrinkage in exports only represents about one-half of a similar decrease in the heavier grains.

The situation with regard to the movement of wheat, however, shows that in spite of the general depression in trade circles which prevailed during most of the navigation season, caused largely by strikes and other adverse occurrences in the European area, and in spite of statements to the effect that Europe was not buying, and could not afford to buy wheat from this continent, the exports of wheat from Montreal not only held their own with previous years, but show a considerable increase over the record-breaking year 1925.

WHEAT EXPORTS

	1925	1926
Canadian.....	64,770,611 bush.	67,328,382 bush.
United States.....	19,120,101 "	24,443,352 "
	83,900,812 "	91,771,734 "

There has been a steady increase in the percentage of Canadian grain exported from Montreal in recent years. In 1924, 57 per cent of total grain export was Canadian grain, in 1925, 68 per cent, and in 1926, 73 per cent.

In the statement of the destination of grain exports from Montreal following the grain elevator statistics, it will be seen that Great Britain leads all other countries in the consumption of Canadian and United States grains.

RECORD of Receipts and Deliveries of the Montreal Harbour Commissioners
Grain Elevator System for 1926

ELEVATOR No. 1

RECEIPTS		DELIVERIES	
Water.....	35,195,446 bush.	Conveyer.....	39,136,599 bush.
Rail.....	6,248,825 "	Cars.....	2,030,055 "
		Teams.....	783,845 "
		Bags.....	"
	41,444,271 "		41,950,499 "

First vessel unloaded May 6, 1926.

Last vessel unloaded December 15, 1926.

429 steamers..... 468 vessels..... 35,195,446 bush.

39 barges.....

1,215 C.N.R. cars } 3,295 cars..... 6,248,825 "

2,080 C.P.R. cars }

41,444,271 "

RECEIPTS		DELIVERIES	
Can. Grain.....	32,578,366 bush.	Can. grain.....	33,155,498 bush.
Amer. grain.....	8,865,905 "	Amer. grain.....	8,749,476 "
Arg. grain.....	"	Arg. grain.....	45,525 "
	41,444,271 "		41,950,499 "

ELEVATOR No. 2

RECEIPTS		DELIVERIES	
Water.....	34,538,692 bush.	Conveyer.....	43,305,830 bush.
Rail.....	12,772,724 "	Cars.....	2,492,159 "
		Teams.....	686,727 "
		Bags.....	1,533,879 "
	47,311,416 "		48,018,595 "

First vessel unloaded May 12, 1926.

Last vessel unloaded November 30, 1926.

456 steamers..... 489 vessels..... 34,538,692 bush.

33 barges.....

1,301 C.N.R. cars } 6,947 cars..... 12,772,724 "

5,646 C.P.R. cars }

47,311,416 "

RECEIPTS		DELIVERIES	
Can. grain.....	32,840,123 bush.	Can. grain.....	32,026,925 bush.
Amer. grain.....	13,375,654 "	Amer. grain.....	14,015,544 "
Arg. grain.....	1,095,639 "	Arg. grain.....	976,126 "
	47,311,416 "		48,018,595 "

ELEVATOR No. 3

RECEIPTS

Water.....	17,079,310 bush.
Rail.....	4,664,076 "
	<hr/>
	21,743,386 "

DELIVERIES

Conveyer.....	21,102,476 bush.
Cars.....	1,250 "
Teams.....	22,700 "
Bags.....	<hr/>
	21,126,426 "

First vessel unloaded May 13, 1926.

Last vessel unloaded November 25, 1926.

236 steamers.....	240 vessels.....	17,079,310 bush.
4 barges.....		
398 C.N.R. cars.....	2,429 cars.....	4,664,076 bush.
2031 C.P.R. cars.....		

21,743,386 "

RECEIPTS

Can. grain.....	15,306,467 bush.
Amer. grain.....	6,352,434 "
Arg. grain.....	84,485 "
	<hr/>
	21,743,386 "

DELIVERIES

Can. grain.....	15,162,716 bush.
Amer. grain.....	5,955,310 "
Arg. grain.....	8,400 "
	<hr/>
	21,126,426 "

ELEVATOR "B"

RECEIPTS

Water.....	17,861,276 bush.
Rail.....	7,537,533 "
	<hr/>
	25,398,809 "

DELIVERIES

Conveyer.....	22,571,313 bush.
Cars.....	882,010 "
Teams.....	42,397 "
Bags.....	<hr/>
	23,495,720 "

First vessel unloaded May 12, 1926.

Last vessel unloaded December 8, 1926.

250 steamers.....	274 vessels.....	17,861,276 bush.
24 barges.....		
4,013 C.N.R. cars.....	4,013 cars.....	7,537,533 "

25,398,809 "

RECEIPTS

Can. grain.....	17,612,374 bush.
Amer. grain.....	7,786,435 "
Arg. grain.....	<hr/>
	25,398,809 "

DELIVERIES

Can. grain.....	16,698,382 bush.
Amer. grain.....	6,795,338 "
Arg. grain.....	2,000 "
	<hr/>
	23,495,720 "

SUMMARY OF GRAIN HANDLING — ELEVATORS 1, 2, 3, AND "B"

RECEIPTS

Water.....		104,674,724 bush.	
Rail.....		31,223,158	"
		135,897,882	"
1,371 steamers.....	} 1,471 vessels.	104,674,724 bush.	
100 barges.....			
6,927 C.N.R. cars	} 16,684 cars..	31,223,158	"
9,757 C.P.R. cars..			
		135,897,882	"

DELIVERIES

Conveyer.....	126,116,218 bush.
Cars.....	5,405,474 "
Teams.....	1,535,669 "
Bags.....	1,533,879 "
	<hr/>
	134,591,240 "

RECEIPTS

Can. grain.....	98,337,330 bush.
Amer. grain.....	36,380,428 "
Arg. grain.....	1,180,124 "
	<hr/>
	135,897,882 "

DELIVERIES

Can. grain.....	98,043,521 bush.
Amer. grain.....	35,515,668 "
Arg. grain.....	1,032,051 "
	<hr/>
	134,591,240 "

Stock in elevators (at December 31, 1926)—8,339,553 bush.

GRAIN EXPORTS
COUNTRIES OF DESTINATION

Country	Wheat	Barley	Rye	Can. Oats	Amer. Oats
Algeria.....	261,333				
Belgium.....	11,597,796	1,143,254	182,265	502,130	1,229,138
Brazil.....	431,232				
Denmark.....	60,667		150,000		
Finland.....	112,000		177,154		
France.....	5,621,615	21,363		95,001	20,026
Germany.....	6,256,200	7,887,241	852,154	837,947	1,292,183
Great Britain.....	32,530,853	2,267,227	292,227	4,005,322	196,134
Greece.....	2,496,461				
Holland.....	10,433,158	4,038,738	2,586,935	1,423,209	2,227,561
Ireland.....	1,177,063	8,333		282,403	19,873
Italy.....	12,946,461				
Malta.....	55,453				
Norway.....	629,738	120,000	2,977,082		
Portugal.....	1,447,490				
Sweden.....	161,491		31,209		
South Africa.....	376,830				
Unknown.....	3,096,427		186,562		
Totals (bushels)	89,692,782	15,486,156	7,435,588	7,146,012	4,984,915

NOTE.—These figures do not include exports by cars to winter ports.

COLD STORAGE WAREHOUSE

The year 1926 witnessed the usual activity in the Harbour Commissioners' cold storage warehouse. The principal commodities—apples, butter, cheese, meat, and poultry—compared favourably with 1925, and there was a considerable increase in fresh fruits—cherries, plums, peaches, pears, oranges, lemons, and berries—and also in dried fruits, such as figs, nuts, prunes, and dates. Over 10,000 tins of frozen cream were stored during the year with very satisfactory results. Practically all products of the farm are included in the year's business, and the huge storage space was used advantageously for thousands of bales of dry goods, furs, and binder twine. The storage of fish is becoming an important feature of the warehouse business, and during the year nearly 3,000,000 pounds passed through the plant.

The excellent receiving and shipping facilities of the Harbour Commissioners' warehouse, whether goods be handled in cars or teamed, and the favourable location for specializing in export trade, have again proven important factors in this year's success.

The following are the quantities of the more important products stored during the year:—

Apples, barrels.....	21,042
Apples, boxes.....	35,161
Evaporated apples, pounds.....	293,633
Butter, pounds.....	11,584,216
Cheese, pounds.....	52,670,160
Cloery, crates.....	13,789
Canned goods, cases.....	4,771
Eggs, dozen.....	1,566,100
Fish, pounds.....	2,710,158
Meat, pounds.....	7,793,251
Poultry, pounds.....	2,107,865
Onions, bags.....	8,750
Onions, crates.....	15,420
Hops, bales.....	8,842
Binder twine, pounds.....	400,900
Furs, pounds.....	117,094

HARBOUR RAILWAY TERMINALS

As compared with the figures for 1925 there was a decrease in rail-borne grain: 12,671 cars as against 13,318 cars in 1925.

Reduction of coal from overseas owing to the strike of the British coal miners also affected the number of cars handled within the harbour limits.

General export traffic 1926 as compared with that of 1925 decreased perceptibly: the number of cars unloaded at the sheds in 1926 was 29,073 as against 34,948 in 1925. Import traffic, however, increased the number of cars loaded at the sheds in 1926, being 12,317 as against 10,216 in 1925.

Early closing of navigation was responsible for the loss of some rail traffic.

The four 100-ton electric locomotives placed in service in 1925, operated throughout the year according to traffic demands, were supplemented by five new locomotives received from England and operated in the fall of the year.

These locomotives covered 31,406 miles, or 10,503 hours in actual switching service during the year.

The total mileage of harbour railway tracks was 65.19 miles or 344,238 lineal feet; the corresponding figures for 1925 were 63.55 miles or 335,564 lineal feet. The total number of cars handled by the commissioners during 1926 was 205,481, as against 251,586 cars in 1925, a decrease of 46,105 cars.

POLICE DEPARTMENT

During the season of navigation the Harbour Commissioners' police force consisting of one chief, three captains, and sixty-five constables, regulated the traffic on the wharves, maintained order, and protected life and property within the harbour.

For the winter season the force consisted of four officers and twenty-eight constables.

An automobile and two motor-cycles are attached to this department, and were in constant use during the year, approximately 35,500 miles having been covered by these vehicles during 1926. A continuous patrol is maintained by means of this equipment between Windmill point and the Imperial Oil plant at Montreal east.

The police department rendered first aid in eighty-seven cases of accidents on the water front.

During the year seventy-four arrests were made within the harbour.

Eight thousand four hundred and eighty-seven carters, loading at various places along the harbour, were checked and regulated by the traffic constables.

Eight thousand five hundred and thirty-three taxicabs and ninety busses carrying passengers to and from vessels were checked coming on and leaving the wharves.

SHIPPING, PORT OF MONTREAL, 1926

One of the bright features of an otherwise far from satisfactory season of navigation, was the new high total reached in the number of ships which came to the port. In all, 1,421 ships, both transatlantic and coasting, of a net registered tonnage of 4,221,730 tons, came in, as compared with last year's record figure of 1,255 ships. The transatlantic vessels numbered 1,042 as against 1,040 in 1925, but the increase was very noticeable in the coasting vessels, which numbered 379, having a net registered tonnage of 670,241, as compared with 215 ships of a net registered tonnage of 359,520 in the previous year. The reason for this increase was partly accounted for by the fact that the import of Nova Scotia coal during the season set a new high figure for all time, but the steady growth in the tonnage trading down the St. Lawrence to the Mari-

time provinces and Newfoundland is indicative of the development in trade which every season witnesses in the fruitful territories lying between Montreal and the Atlantic.

Severe weather conditions at the opening of the season caused a delay in the opening of the river and harbour for navigation, and it was not until May 2 that the *Lady Grey* arrived in port, declaring all clear to the sea. The first ocean vessel arrived the following day, and was immediately succeeded by a fleet of liners and cargo boats, so that within a very short time the hum of activity was heard all along the water front. The trophy for the first trans-atlantic ship to reach Montreal, the time-honoured gold-headed cane, was won by the ss. *Manchester Regiment*, Capt. J. R. Foale, of the Furness Withy Co., Ltd. Usually early severity marked the weather conditions also at the close of the season sub-zero temperatures having been experienced in November, which is a most unusual occurrence, and this fact, combined with the late opening in the spring, made the season of 1926 the shortest in the history of the Harbour Commission.

Of the total 1,421 ocean-going ships which came to the port, 985 were British, and had a total net registered tonnage of 3,262,116 tons, while the United States was second with 183. Ninety-six Norwegian ships, fifty-eight Dutch, forty-three Italian, seventeen Danish, ten French and ten Greek were included in the total, and altogether fifteen nationalities were represented, the whole manned by 78,151 seamen.

During the season 115 passenger liners arrived in port, carrying 28,244 passengers from overseas, and the same number of ships sailed with 37,019 passengers.

STATEMENT showing the Nationalities and Tonnage of Sea-going Vessels that arrived in Port during the season of 1926, which were navigated by 78,151 seamen.

Nationality	Number of vessels	Tonnage
British.....	985	3,262,116
American.....	183	321,812
Norwegian.....	96	200,310
Dutch.....	58	152,279
Italian.....	43	146,805
Danish.....	17	29,946
French.....	10	27,280
Greek.....	10	24,941
Belgian.....	4	13,562
Swedish.....	4	11,232
Spanish.....	3	9,613
Jugo-Slav.....	3	7,426
Japanese.....	2	8,486
German.....	2	4,049
Hondurian.....	1	1,864
Total.....	1,421	4,221,730

Of the above 1,391 were built of iron or steel, with a net registered tonnage of 4,218,022, and 30 were built of wood, with a net registered tonnage of 3,708.

TRADE OF PORT OF MONTREAL, 1926.

Although as already stated the total export of grain from the port of Montreal during 1926 fell short by about 30,000,000 bushels of the 1925 total, and although the import of British coal was adversely affected owing to the

strike of the British miners, the total tonnage of merchandise inwards and outwards over the Montreal wharves in 1926 established a new record viz: 9,210,699 tons made up as follows:—

	Tons
Domestic.....	2,632,702
Import.....	2,028,162
Export.....	4,549,835
Total.....	9,210,699

QUEBEC HARBOUR COMMISSIONERS' REPORT.

INCREASED TRADE OF PORT.

During 1926 the imports showed an increase of 27 per cent and the exports one of 42 per cent over those of the previous year.

The port handled 8,719,501 bushels of grain, as against 5,177,659 bushels in 1925.

There was a marked increase during 1926 in the volume of export freight via the port of Quebec, particularly as far as asbestos was concerned.

COMPARISON of Revenue and Expenditure, 1925 and 1926.

REVENUE

Revenue in 1926.....	\$678,882 06
Revenue in 1925.....	568,533 25
Increase in 1926.....	\$110,348 81

OPERATING EXPENDITURE

Expenditure in 1926.....	\$595,272 89
Expenditure in 1925.....	484,670 36
Increase in 1926.....	\$110,602 53

The surplus of revenue over operating expenditure in 1926 was \$83,609.17.

HARBOUR MASTER'S REPORT.

March 27.—The ss. *Gaspesia* of the Clarke Steamship Company, left port at 5 a.m. for lower gulf ports, and north shore, first departure of the season from this port.

April 5.—The ss. *Gaspesia* arrived from lower St. Lawrence and gulf ports. First arrival of the season.

April 25.—The ss. *Aurania*, Captain Townley, of the Cunard line, arrived in port at 5.30 a.m. from Liverpool. First transatlantic passenger and mail steamer to arrive this season.

April 26.—Owing to the great quantity of ice in the channel, from Quebec to Montreal, the first fleet of transatlantic passenger and mail steamers bound up river, had to land their freight and passengers at this port, and take on their cargoes here for the outward bound voyages.

May 5.—The *Gaspe Trader* arrived from Montreal, first arrival from that port this season.

November 22.—The ss. *Athenia* of the Anchor Donaldson Line arrived from Glasgow, Scotland. Last passenger liner from Europe, inward from sea this season.

November 24.—The ss. *Empress of Scotland* of the Canadian Pacific transatlantic service, left this port to take her annual round the world cruise, via New York.

November 27.—The ss. *Regina* of the White Star Dominion Line, left port for Liverpool, with passengers and mail, last transatlantic liner to depart from this port this season.

December 23.—The ss. *Laval County*, ss. *Newbrundoc*, and ss. *Novadoc* left at 5 a.m. for sea. *Laval County* bound for Havre, France. The *Newbrundoc* and *Novadoc*, Queenstown for orders. Last ocean-going vessels to leave port this season.

December 24.—All vessels of the inland and coasting navigation are at present moored in both basins, and secured at their respective berths for the winter months.

December 26.—The ss. *Sable I* arrived from Ellis bay, Anticosti island, last coasting vessel from Lower St. Lawrence this season.

This season the Clarke Steamship Company, in addition to their fleet of fine coasting steamers, had the new and up-to-date palatial steamers ss. *Northland* on the St. Lawrence route plying between Montreal, Quebec via gulf ports, with terminus at Cornerbrook, Newfoundland. This new service proved to be a success and a great attraction for the tourists during the summer months.

Shipbuilding has been very active at this port since 1923. Four lake steamers, *The City of Kingston*, *The City of Toronto*, *The Winnipeg*, and *The Selkirk* were built by the Davie Shipbuilding Co., at Lauzon, all these four steamers are employed in the Great Lakes and St. Lawrence trade. The ss. *Island of Orleans* of the Island Ferry Company, and a number of smaller coasting crafts and pontoons were also built by the same company, during the period of four years. The total gross tonnage of all vessels built at this port during this period amount to 14,000 tons.

CHIEF ENGINEER'S REPORT.

Princess Louise Docks.

Dredging.—In order to maintain a draught of thirty-five feet at low water in the turning basin of the estuary of the St. Charles river, the Commissioners' dredge No. 2 was placed in operation on May 18 and worked until August 27.

From soundings and the use of the Government's detector in the early spring, it was found out that considerable silting had taken place which necessitated the operation of the dredge.

A certain amount of dredging was also done in the custom house pond.

The total quantity of material removed amounted to 254,580 cubic yards or a daily average of 3,105 cubic yards.

Improved Railway Facilities.—Owing to the heavy traffic, all the 60-pound rail over the property leased to the Canadian Import Company was replaced by 80-pound rail, necessitating the replacement of nine switches and turnouts.

Cold Storage.—The southern half of the main cold storage house was insulated, increasing the commissioners cold storage capacity to 558,000 cubic feet.

In addition to the above a fish receiving shed, adjacent to the fish house, was constructed, insulated and piped, for the receiving and cleaning of fish.

A 2½-inch delivery and return brine pipe, properly insulated, was laid under Dalhousie street from the main cold storage house to the sample rooms of Messrs. Emond & Cote.

Shed No. 29.—The work started in the fall of 1925 at the west section of the shed, consisting of a reinforced concrete slab under the north row of columns, was completed during the winter.

It has been observed during the past season that the slab has not stopped settlement completely, but had improved considerably the stability of the shed and grain gallery in that section.

Cross-Wall Bridge.—After the close of navigation work was commenced on the rail foundation of the cross-wall draw-bridge which required important repairs. This bridge has been operated since the early eighties, with very little repairs; the work has to be done in winter on account of heavy traffic in summer.

Cattle Depot.—The southern half of shed 27 was converted into cattle pens with water and feeding facilities similar to the northern half of the shed. The cattle depot has now 82 pens giving ample accommodation for 2,000 head of cattle.

Shed No. 14.—The Clarke Steamship Company having increased their fleet serving the north and south shores of the St. Lawrence river and started a service to Newfoundland. Shed No. 14, which is used by this company, had to be enlarged. An extension at the southern end of the shed was built, measuring 150 feet by 40 feet; the type of construction being a steel framed shed covered with Robertson's protected metal, and a concrete floor throughout the old shed and extension. Shed No. 14, which is situated on the cross-wall, now measures 350 feet by 40 feet.

General Improvements.—Works of minor importance carried out during the past year were as follows:—

The tug *Aviso* was placed on the Davie slip and underwent important repairs to her hull, consisting mainly of new plates and frame ribs. Her present condition is now as good as new.

Paving with 3-inch deal various portions of the sheds, and the renewal of road crossings.

Placing horizontal and vertical fenders in the outside basin opposite sheds 14 and 20.

Raising and paving northeast corner of Pointe-à-Carey wharf.

The construction of two eight-foot diameter floating fenders.

The commissioners' floating equipment was overhauled and the plant generally has been maintained in good working order.

The cross-wall bridge was operated for the first time during the past season on April 14 and for the last time on December 15.

The water was retained in the wet dock for the first time during 1926 on April 28 and for the last time on December 7.

WOLFE'S COVE TERMINALS

Dredging.—On March 15 construction of a suction dredge, the *General Wolfe*, was started by the contractors at Wolfe's cove, and the hull completed in the first days of June. British Columbia fir reinforced with steel was used in the construction of the hull, and the machinery came all rail from Vancouver.

The dredge was launched on the 12th of June, the machinery installation and test done by the 7th of July.

The *General Wolfe* started dredging operations on July 7 and worked continuously until September 22, removing 221,201 cubic yards in preparation for the crib seats between station 30-00 and station 44-20. The material was deposited by a delivery pipe into the depression between the Canadian National railway line and Champlain street for filling purposes.

Another dredge of a dipper type, the *King Edward*, was also at work at Wolfe's cove between June 1 and August 11. This dredge prepared the approach channel to the launchways, and removed old crib obstructions from station 44-20 to station 50-00. The quantity excavated was 32,058 cubic yards.

Cribs.—The construction of the first crib was started on the launchway on May 14 and progress made as follows:—

Crib No.	Started	Launched	Completed	Sunk	Work stopped
Anchor crib No. 20.....	May 14	June 21	Oct. 7	Oct. 8	
Main crib No. 19.....	June 21	July 11	Oct. 19	Oct. 23	
Main crib No. 18.....	July 28	Aug. 11	Sept. 25	Oct. 24	
Main crib No. 17.....	July 12	July 28	26 courses built		Aug. 21
Anchor crib No. 16.....	Aug. 12	Aug. 24	19 courses built		Oct. 21
Main crib No. 15.....	Aug. 25	Oct. 12	10 courses built		Oct. 18
Main crib No. 14.....	Oct. 12	Nov. 8	8 courses built		Nov. 18

All timber work was suspended on November 18 and the contractors started to put the plant in shape for the winter. Cribs Nos. 14, 15, 16 and 17 were taken to the outer basin of the Louise embankment on December 5 and 6.

Had the necessary dredging of the crib seats been ready in time and the required stone filling been available, the progress made would have been much more considerable. Instead of but three cribs being sunk, at least nine cribs should have been in place by the middle of October.

Five million, two hundred and eighty one thousand, four hundred and thirty-four feet board measure of timber in cribs; 258,637 pounds of machine bolts; 375,522 pounds of drift bolts; and 170,476 pounds of cast-iron washers were returned in our estimates under their respective headings. We still have on hand 5,532,799 f.b.m. of timber for the 1927 operations, and the contractors expect to have the required timber for the remaining cribs delivered in Quebec not later than July 1 next.

Stone Fling.—The delivery of stone on scows from Baker's quarry at Chateau Richer was started on September 21 and closed on November 22. The Victoria quarry was operated from October 12 to November 26.

The following table shows the quantity of stone hauled in 1926 and points of supply:—

Quarry	Crib No. 20	Crib No. 19	Crib No. 18	Totals
	cu. yds.	cu. yds.	cu. yds.	cu. yds.
Chateau Richer.....	5,296.0	5,904.4	2,038.0	13,238.4
Victoria cove.....	1,551.6	2,873.0	5,536.5	9,961.1
Chevalier's.....	174.1		185.7	359.8
Totals.....	7,021.7	8,777.4	7,760.2	23,559.3

The delivery of stone was another important cause of delay in the year's work. The plant used by the contractors for the purpose of delivering stone to the works was inadequate. I am informed by the contractors that a sufficient number of tugs and scows will be provided next spring in order to avoid any further delay in the future.

Rip-Rap Embankment.—The construction of the Rip-Rap embankment to retain the fill at Wolfe's cove was continued throughout the year, work being discontinued periodically as the weather impeded the progress of the work.

During the year 87,901 cubic yards of stone were handled and the wage list amounted to \$137,462.53.

Culvert.—The 4-foot by 4-foot reinforced concrete culvert started in 1925 was continued from the railway embankment towards Champlain street to the high water mark.

WHARFINGER'S REPORT

The traffic at the St. Charles river docks and wharves was:—

LOWER PORT STEAMERS

Inwards.....	8,649 tons general cargo
Outwards.....	11,893 tons general cargo

QUEBEC-MONTREAL

Inwards.....	20,120 tons general cargo
Outwards.....	4,594 tons general cargo

The Canadian Import Company have 32,000 tons of coal stored on the space rented to them.

The Dominion Coal Company have 17,000 tons of coal stored on the space rented to them.

There are winter stored on Louise docks, lumber, laths, coal, etc.

There are stored in the different sheds spoolwood, salt, shingles, lumber, fertilizer, etc.

The docks are occupied during the winter months by cribs and vessels of various tonnages, where they find safe quarters until the opening of navigation.

ELEVATOR SUPERINTENDENT'S REPORT

Grain Elevator No. 2

GRAIN RECEIVED

	Bushels	Bushels
In store at the end of year 1925.....		1,406,519
Wheat.....	5,781,304	
Corn.....	636,427	
Oats.....	1,909,223	
Barley.....	392,547	
Total.....		10,126,020

GRAIN DELIVERED

	Bushels	Bushels
By conveyers.....	5,908,016	
By cars.....	342,864	
By bags.....	2,210,802	
		8,461,682
In store December 31.....		1,664,338

From the total of grain delivered 2,553,666 bushels were local deliveries, of which amount 222,684 bushels were re-cleaned.

TRAFFIC MANAGER'S REPORT

Loaded cars received.....	6,254	
Loaded cars forwarded.....	10,995	
		17,249
Empty cars received.....	10,121	
Empty cars forwarded.....	5,393	
		15,514
Total number of cars handled.....		32,763
Loaded passenger, mail and baggage cars handled.....		2,802
Total number of cars coal handled.....		6,337

COMMODITIES STORED

Apples.....	barrels and boxes	6,874
Other fruits.....	boxes	4,946
Vegetables.....	lbs.	383,090
Meats.....	lbs.	711,236
Frozen and salted fish.....	lbs.	1,272,096
Eggs.....	doz.	172,500
Frozen eggs.....	lbs.	45,100
Butter.....	lbs.	852,544
Groceries.....	lbs.	1,519,587
Small fruits (raspberries, etc.).....	lbs.	149,209

PORT OF QUEBEC—SUMMARY OF GROSS TONNAGE AND NUMBER OF VESSELS ARRIVED DURING 1926

	Vessels	Tonnage
Coasting vessels inward from sea.....	299	417,288
Coasting vessels from Montreal and Great Lakes.....	231	427,087
Ocean steamers inward from sea.....	467	3,204,041
Ocean steamers outward for sea via Montreal and Quebec.....	471	3,204,618
Totals.....	1,468	7,253,034

PORT OF QUEBEC (LEVIS)—SUMMARY OF NET TONNAGE AND NUMBER OF VESSELS ARRIVED DURING 1926

Vessels	Tonnage
49.....	113,713

COMPARISON OF IMPORTS AND EXPORTS 1925 AND 1926

IMPORTS		
	1925 tons	1926 tons
Grain received.....	155,330	261,585
Coal.....	353,386	352,859
Fuel oil.....	99,350	125,433
Other cargo.....	78,098	125,734

Increase in 1926: 150,678 tons.

	1925 f.b.m.	1926 f.b.m.
Lumber and timber.....	10,099,686	18,879,599

EXPORTS		
	1925 tons	1926 tons
Grain delivered.....	145,140	253,850
Other cargo.....	93,368	102,389

Increase in 1926: 111,244 tons.

	1925 f.b.m.	1926 f.b.m.
Lumber and timber.....	12,821,961	9,313,782
Cattle.....	9,139 head	933 head

IMMIGRANTS

Landed in 1925: 47,306.

Landed in 1926: 63,785

GENERAL

His Excellency the Right Hon. Lord Byng of Vimy sailed from Quebec on the Canadian Pacific liner ss. *Empress of France* on September 29.

His Excellency the Right Hon. Viscount Willingdon, Governor General of Canada, landed at Quebec from the Canadian Pacific liner ss. *Empress of Scotland*, on October 2.

On October 9, the Right Hon. W. L. Mackenzie King, Prime Minister of Canada, embarked at this port with the Hon. Ernest Lapointe, Minister of Justice, on the White Star-Dominion liner ss. *Megantic*, on their way to England to attend the sittings of the Imperial Conference.

VISITS OF WARSHIPS

During the course of last year's navigation season, the British Atlantic and West Indies Squadron, composed of the H.M.S. *Calcutta*, H.M.S. *Capetown* and H.M.S. *Valerian* paid their annual visit to this port.

The *Ville d'Ys*, light cruiser of the French navy, Atlantic and Iceland service, also came to Quebec during last summer.

On the occasion of these visits, special entertainments were arranged for the officers and men of these warships.

THREE RIVERS HARBOUR COMMISSIONERS' REPORT

PERSONNEL, 1926, COMMISSION

Robert F. Grant, Chairman; Jos. L. Fortin and Norman Labelle, Commissioners; U. P. Bureau, Harbour Master, and Joseph J. Ryan, Secretary and Treasurer.

PORT OF THREE RIVERS

Situated near lake St. Peter on north shore of river St. Lawrence at the mouth of the St. Maurice river, head of natural deepwater navigation of St. Lawrence and commands St. Maurice territory which has a superficies of 17,000 square miles.

Population in 1926, 35,000.

Principal industries: Lumber, pulp, paper, cotton, machinery, footwear, gloves, biscuits, and wearing apparel.

Increased facilities recommended for the harbour in order to handle adequately increased traffic.

STATEMENT OF Number and Tonnage of Steamers and other vessels Reported Inward and Outward at the Port of Three Rivers, for the Year 1926

OCEAN TRAFFIC: VESSELS INWARD

Nationality	No.	Reg. Ton.
English.....	71	173,477
Norwegian.....	13	32,850
Canadian.....	11	32,511
Italian.....	6	19,736
American.....	3	8,801
Danish.....	2	5,783
Swedish.....	2	5,440
Dutch.....	2	4,231
	110	282,829

OCEAN TRAFFIC: VESSELS OUTWARD

Cleared for	No.	Reg. Ton.
Inland ports.....	42	102,234
Sea ports.....	68	180,595
	110	282,829

UNITED STATES TRAFFIC

Canal boats and M/S....	195	71,475
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INLAND TRAFFIC

Steamboats, tugs and barges.....	1,986	1,127,096
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RECAPITULATION

Ocean traffic.....	110	282,829
United States traffic.....	195	71,475
Inland traffic.....	1,986	1,127,096
Grand total.....	2,291	1,481,400

MERCHANDISE

INWARD OCEAN TRAFFIC

Fuel oil.....	galls.	2,224,733
Lumber.....	ft.b.m.	4,834,392
Pulpwood.....	cords	40,968
Coals—		
Bituminous.....	tons	264,769
Coke.....	"	21,424
Anthracite.....	"	7,791
Pig iron.....	"	24,012
Sulphur.....	"	23,996
Salteakes.....	"	15,920
Sugar.....	"	912
Sulphate alumina.....	"	910
Salt.....	"	349
Rails.....	"	56
Rice.....	"	21
Salmon.....	"	4

OUTWARD OCEAN TRAFFIC

Lumber.....	ft.b.m.	570,646
Paper (newsprint).....	tons	26,009
Paper (kraft).....	"	339
Malt.....	"	444
General cargo.....	"	421
Wood shanks.....	"	8

MARINE AND FISHERIES

MERCHANDISE—*Concluded*

UNITED STATES TRAFFIC

Coal (bituminous).....	tons	50,741
Coal (anthracite).....	"	12,841
Moulding sand.....	"	1,680

UNITED STATES TRAFFIC

Paper (newsprint).....	tons	47,553
Woodpulp.....	"	3,032
Sugar.....	"	912
Lumber.....	ft. b.m.	507,793

INLAND TRAFFIC

Lumber.....	ft.b.m.	2,158,770
Bricks.....	"	1,329,500
Fuel oil.....	galls.	1,066,077
Pulp wood.....	cords	114,422
Cordwood (2').....	"	2,618
Apples.....	minots	2,400
Potatoes.....	bags	475
General cargo.....	tons	22,690
Coal (anthracite).....	"	1,400
Coal (bituminous).....	"	930
Cast iron pipes.....	"	1,256
Pig iron.....	"	434
Hay.....	"	109
Stone.....	"	80
Rails.....	"	40
Fish plates.....	"	2

INLAND TRAFFIC

Lumber.....	ft.b.m.	433,395
River sand.....	tons	46,800
General cargo.....	"	9,483
Hay.....	"	966
Cast iron pipes.....	"	904
Coal (bituminous).....	"	559
Straw.....	"	26
Machineries.....	"	20
Oats.....	"	14
Castings.....	"	3

RECEIPTS

	\$	cts.
January 1, 1926—Cash on hand.....	4,297	14
Accounts receivable.....	6,263	00
Interest due on Jan. 26 and paid on on Dec. 25.....	5,500	00
Harbour dues.....	42,612	11
Tonnage dues.....	10,285	99
Moorage dues.....	1,745	26
Wharves rental.....	4,600	00
Sheds rental.....	2,130	00
Water lots rental.....	795	05
Sundries.....	168	13

78,396 68

DISBURSEMENTS

	\$	cts.
Interest on debentures.....	12,375	00
Maintenance and general repairs.....	12,037	36
Salaries.....	7,628	33
Office expenses.....	1,288	53
Travelling expenses.....	257	35
Sundries.....	859	36
Profit and loss.....	230	88
Exchange.....	0	19
Cash from current account to surplus for maintenance.....	25,000	00
Accounts receivable.....	9,960	21
Cash on hand—Dec. 31, 1926.....	8,759	53

78,396 68

REPORT OF BELLEVILLE HARBOUR COMMISSIONERS

Balance in bank from 1925.....	\$1,373 09
Harbour dues collected, 1926.....	1,382 79
Interest on savings accounts.....	29 54

Receipts.....	\$2,785 42
Total disbursements.....	1,220 27

Surplus for 1926 and balance on hand in bank.....	\$1,565 15
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During the season 110 craft of all sorts, including motor boats entered the harbour.

HAMILTON HARBOUR COMMISSIONERS' REPORT

RECEIPTS

	\$	cts.	\$	cts.
Bank current account.....	201	85		
Bank savings account.....	216	62		
			418	47
1925 accounts receivable collected.....				
in 1926.....			1,571	66
Interest on savings account.....	57	38		
Miscellaneous rent.....	3	00		
City of Hamilton grant.....	4,000	00		
Rent harbour sheds and docks.....	18,418	08		
			22,478	46

24,468 59

EXPENDITURES

	\$	cts.
Patrol boat maintenance and operation.....	808	43
Warehouse furniture and equipment..	250	37
Warehouse construction.....	405	24
Warehouse salaries.....	\$2,278	00
Warehouse wages.....	6,006	73
	8,284	73
Warehouse expenses.....	1,277	43
W. H. McLaren estate interest.....	2,800	00
Fire insurance.....	794	70
Office rent.....	245	00
Clerical salaries.....	1,711	00
Office expenses.....	70	32
General expenses.....	609	84
Removal of wrecks and weeds.....	14	80
Roadway repairs.....	38	65
Development account.....	29	00
Advertising.....	3	00
Legal and notarial.....	199	05
Repairs to warehouse No. 3.....	\$ 88	57
Repairs to warehouse No. 2.....	585	12
Repairs to warehouse No. 1.....	16	00
	689	69
Architect's fees.....	1,000	00
Deposit "Wenchita".....	100	00

19,331 25

Balance Dec. 31, 1926—

Bank current account.....	48	15
Bank savings account.....	2,785	39

2,833 54

Accounts receivable..... 2,303 80

5,137 34

24,468 59

VANCOUVER HARBOUR COMMISSIONERS' REPORT

PERSONNEL, 1926

President, F. R. McD. Russell; Commissioners, A. M. Pound and B. Geo. Hansuld.

TRADE OF PORT DURING 1926

Fish.—Export of canned fish fell off by 349,515 cases, as compared with the 1925 export; the figures being 1,652,806 cases for 1925, and 1,303,291 cases for 1926.

Export of salt and dried fish showed a marked improvement over 1925, due to extensive shipments to China and Japan.

Logs and Lumber.—The year 1926 has been a record year in the foreign export of lumber and logs.

In 1924 foreign export amounted to 432,652,770 f.b.m. In 1925 it dropped to 381,620,070 f.b.m. And in 1926 rose again to 514,796,430 f.b.m. an advance over the previous record year 1924 of over 82,000,000 feet, and over 1925 of more than 133,000,000 feet.

The largest consumers were Japan with 265,500,000 feet and the United States with 153,000,000 feet. New Zealand took 20,000,000 feet, United Kingdom, 19,000,000; Eastern Canada, 18,000,000; Australia, 12,000,000; and South Africa, 10,500,000 feet.

Grain.—Export of grain through the port of Vancouver during 1926 fell short of expectations for various reasons.

To begin with the crop reaped in 1926 was only average in quantity, and a large proportion of it was graded tough.

Owing to the general strike in Britain a number of vessels which otherwise would have been employed in the grain carrying trade from Vancouver, were placed in the Atlantic service as coal carriers, accordingly ocean rates from Vancouver to United Kingdom grain markets, placed the Vancouver exporter at a disadvantage in competing with exporters who shipped through Montreal or American Atlantic ports.

Unsettled conditions in China, and large supplies of grain available in the Argentine and Australia, were also minor contributing causes to the somewhat adverse conditions of the grain exporting trade in Vancouver during 1926. Despite these adverse conditions, the volume of grain exported from Vancouver during 1926 amounted to 45,229,906 bushels, an increase of more than 10,000,000 bushels over the export of the previous calendar year.

Pulp and Paper.—The bulk of the paper shipped from the port went to New Zealand, Australia, and Japan. There was a slight improvement in 1926 over 1925; the figures being 8,800 tons as against 8,407 tons.

Pulp export practically all went to Australia and Japan, and amounted in 1926 to 22,483 tons as compared with 10,012 tons in 1925.

These figures represent only the shipments of paper and pulp through the port of Vancouver, and shipments from local mills, which particularly in the case of paper are very extensive.

Pilchard Oil and Fish Meal.—The location of this industry is on the west coast of Vancouver island, where storage tanks, with a capacity of 200,000 gallons and handling facilities were installed by the commissioners. Oil is also shipped from these tanks by tank cars overland to Eastern points.

The Canadian Pacific railway has installed tanks with a capacity of 40,000 gallons for shipment of oil east over the company's railway.

The residue of pilchard oil is manufactured and shipped to the orient as fish meal in considerable quantities; the fish oil and the fish meal being shipped in the same vessels.

A trade in vegetable oils, peanut oil, cocoanut oil, etc., is also being developed at the port of Vancouver which promises to increase in volume.

The amount of pilchard oil handled from the commissioners' tanks, in operation on August 15, 1926, was 237,878 gallons; quantity of fish meal 3,418 tons.

The Canadian Pacific railway handled 925,500 gallons of fish oil, and 7,120 tons of fish meal.

Flour.—The total export during the year amounted to 103,146 tons; 22,187 tons more than in the previous year. Two-thirds of the total export was consigned to China. Japan was a comparatively small buyer.

Apples.—The shipment of apples for the year exceeded the last year's shipment by 85,097 boxes.

Lead and Zinc.—The bulk of the export of lead and zinc for the year, which showed an increase of 12,009 tons over that of the previous year, went to the United Kingdom and Japan.

TRADE WITH EASTERN CANADA VIA PANAMA CANAL

In this trade there has been a continued expansion both in exports and imports.

1924 exports to Eastern Canada.....	tons	20,473
1925 exports to Eastern Canada.....	"	27,955
1926 exports to Eastern Canada.....	"	40,340
1924 imports from Eastern Canada.....	tons	25,637
1925 imports from Eastern Canada.....	"	28,583
1926 imports from Eastern Canada.....	"	35,978

Lumber exports were:—

1924.....	l.b.m.	10,708,848
1925.....	"	13,519,518
1926.....	"	18,092,736

Besides the increased Eastern Canada trade, exports to Australia and New Zealand increased by 25 per cent during the year, while the combined imports from these two countries were nearly trebled.

Passenger traffic showed an increase both in passengers landed, and passengers shipped.

NORTH SHORE DEVELOPMENT

The most important construction work undertaken by the commissioners during the year was in connection with the terminal railway on the north side of the harbour.

Although the potentialities of the territory on the north side of the harbour for industrial development have long been appreciated, the possibility of utilising its natural and economic advantages to any great extent was precluded by the absence of railway service, and such service could not be obtained until the north shore had been linked by a traffic connection with the south shore, where the terminals of all the railroads are located. This link having been provided by the Second Narrows bridge, the commissioners proceeded to make arrangements for the extension of their terminal railway system across the bridge and along the north shore. Right of way was acquired and grading was begun on July 12.

In addition to the land required for right of way, other lands were purchased for storage yards and development purposes, including the reclamation and bulkheading of a waterfront area at D.L. 274, which provides between 13 and 14 acres of centrally situated land to be leased for manufacturing, commercial or shipping purposes, on attractive terms both as regards length of tenure and rental rates.

The land purchase involved in this scheme, together with railway grading and track-laying, will cost in the neighborhood of one million dollars.

BALLANTYNE PIER STORAGE YARD

Tracks 8 to 14 were extended at the Ballantyne pier yard 400 feet westward, thereby increasing the car storage capacity by fifty-four cars.

NO. 1 JETTY

Dredging of the Inner West berth at this jetty was completed, and a mooring platform was constructed to serve vessels using this berth. At the same time, the quay wall on the east side of Lapointe pier was extended to meet the mooring platform.

NO. 2 ELEVATOR

A grain drier was installed at No. 2 elevator with a rated capacity of 1,000 bushels per hour, bringing the rated drying capacity of the port up to 4,000 bushels per hour.

To extend the scope of the operation of this drier, a cross conveyor belt, with tripper, was installed from the shipping legs across the bin floor to the drier.

The cleaning facilities of this elevator were increased by the addition of a Carter disc separator, making a total of four Carter disc separators in this house.

NO. 3 ELEVATOR

In this elevator, under lease to the Burrard Elevator Company, Limited, the automatic sprinkler system was carried to completion, as a result of which

fire-hazard has been greatly reduced and a very moderate insurance rate established. Protective improvements to the jetty at this elevator were also carried out.

GRANVILLE ISLAND

The original steel water-pipe installed on Granville island was completely replaced by cast-iron pipe, this type of pipe being chosen to avoid deterioration to the water system by the corrosive effect which the saline properties of the filled land has on steel pipe.

OFFICE BUILDING, BALLANTYNE PIER

Owing to the demand for space for commercial purposes in the sheds at the Ballantyne pier, certain parts of the sheds which had been used to house part of the clerical staff had to be vacated, and a modern office building, characterized by abundance of light and splendid ventilation, was constructed.

FISH OIL TANKS

To meet the demand for facilities to handle pilchard oil, the manufacture of which on the west coast of Vancouver island has recently developed into an industry of considerable interest, oil tanks and accessory requirements were installed on Lapointe pier, with a capacity of 200,000 gallons.

SURVEYS, ETC.

A survey, covering revision of harbour headline, was made of the section from Coal harbour to Second Narrows bridge, on the south shore of the harbour, and a new headline location determined.

Annual underwater inspection of structures was carried out, and all necessary repairs were executed.

In addition, a number of surveys were made in connection with potential future developments.

CANADIAN PACIFIC RAILWAY COMPANY'S NEW PIER

To accommodate its own and other trans-oceanic ships, the Canadian Pacific Railway Company constructed a concrete pile pier, known as pier B-C. This structure is the result of combining earlier plans for two separate piers, B and C, which the railway company at one time intended to construct between their existing piers A and D.

The foundation consists of a filled core and 6,000 reinforced concrete piles, supporting a concrete deck, 1,140 feet long and 331 feet wide, with a 400-foot berth at the outer end, which is skewed to conform to the harbour headline.

The main deck is designed to carry a uniform live load of 600 pounds per square foot, and carries two single-deck transit cargo sheds, running from the pier entrance building, at the shore end, the full length of the pier. These sheds are 109 feet wide and lie on either side of a central, depressed area containing four tracks.

The outboard decks, or aprons, are 30 feet wide, extending along the entire length of the pier on each side, and contain two tracks on each apron. Each apron is equipped with a five-ton Babcock and Wilcox travelling cargo crane. Eight marine elevators are installed on the outboard sides of the pier—three on each side and two on the outer end—to facilitate the quick handling of ships' cargoes and baggage from the steamships' side ports. These elevators are known as the "Barlow" type.

The entrance building is a two-story steel frame structure, finished in light buff stucco with terra cotta tile roof, and provides a handsome facade to the shore end of the pier. This building is provided, on the lower floor with storage space and driveways into the shed, and on the upper floor, passenger handling facilities, baggage, office and store rooms for the Canadian Pacific Ocean Steamship Service.

Leading from the upper story of this building, along each side of the pier and over the transit sheds, are passenger promenades, roofed with terra cotta tile. From these there are provided movable gangways leading directly to the ships.

A steel frame viaduct, with a concrete roadway, connects the upper floor of the entrance building with Burrard and Granville street viaducts, while ramps connect this upper level with the main deck of pier B-C and piers A and D.

The transit sheds have an approximate cargo capacity of 25,000 tons, based on a measured ton of forty cubic feet, and piling to six feet, with due allowance for gangways and alleyways.

Two thousand six hundred and eighty lineal feet of berthage is provided—1,140 feet on each side of the pier and a 400-foot berth at the outer end. This gives ample accommodation for five cargo ships or freighters, or two transpacific passenger liners and one freighter or coastal vessel.

Modern facilities and equipment for the prompt, rapid and economical handling of freight, baggage and passengers are provided, including baggage lifts in the entrance building and a twenty-ton truck elevator, with a platform of 12 feet by 35 feet operating between the two levels.

Commodious interior passenger accommodation in the entrance building includes waiting rooms, smoking rooms, lavatories, etc., and at the outer end is a large passenger waiting room with observation windows.

The exterior design is distinct in character, the colour generally being light buff, with stucco finish on the entrance and outer buildings.

The structure was ready for freight service in August, 1926, the first ship to dock being the Royal Mail Steam Packet Noorderdyk, which discharged cargo on August 27, 1926. It is expected that the pier will be open for passenger traffic in June, 1927.

COMPARATIVE RECORD OF SHIPPING, 1925 AND 1926

LOCAL COASTWISE

—	Number of Ships	Gross tons	Net tons
1925.....	17,085	7,431,217	4,723,007
1926.....	17,148	6,892,579	4,268,620
	Increase..... 63	Decrease..... 538,638	Decrease..... 454,387

FOREIGN COASTWISE

1925.....	1,027	2,381,595	1,279,954
1926.....	1,548	3,710,654	1,900,942
	Increase..... 521	Increase.... 1,329,059	Increase.... 620,988

DEEP SEA

1925.....	916	5,103,102	3,175,885
1926.....	1,071	5,877,725	3,698,066
	Increase..... 155	Increase 774,623	Increase.... 522,181

TOTAL SHIPPING

1925.....	19,028	14,915,914	9,178,846
1926.....	19,767	16,480,958	9,867,628
	Increase..... 739	Increase.... 1,565,044	Increase.... 688,782

COMPARISON PASSENGER TRAFFIC 1925 AND 1926

1925.....	Passengers landed.....	479,967	Passengers shipped.....	485,386
1926.....	Passengers landed.....	508,661	Passengers shipped.....	513,908
	Increase.....	28,694	Increase.....	28,522

NEW WESTMINSTER, B.C., HARBOUR COMMISSIONERS' REPORT.

PERSONNEL OF 1926 COMMISSION

Chairman, F. J. Coulthard; Commissioners, Geo. Blakely and C. A. Welsh.

HARBOUR LIMITS

The harbour under the jurisdiction of the commissioners comprises that portion of the main lower Fraser river from its mouth to the eastern end of Douglas island, at the mouth of the Pitt river, above Port Mann, approximately 25 miles; and that portion of the north arm of the river from its confluence with the main river to the westerly boundary of the city of New Westminster.

Included within the boundaries of the harbour, are the sub-ports of Ladner and Steveston; also the large sawmill plant of the Canadian Western Lumber Company, Fraser Mills; and Port Mann, where the Canadian National Railways have their repair shops and round-houses and which is the terminus of their railway car ferry and barge service to Vancouver island.

The harbour provides safe and ample anchorage, fully protected from storms. The climate being temperate, the harbour is always open to shipping. There is some fog, usually in the months of November and December, but it is very seldom indeed that it does not lift during some part of the day so as to permit of navigation.

PORT OF NEW WESTMINSTER

The city of New Westminster, the principal port of the Fraser river, is one of the oldest cities in British Columbia, having been incorporated in 1860. Its growth has been steady along conservative lines. Situated on the north bank of the river, about 20 miles from its mouth, the city is the centre of a large and fertile farming district (Fraser valley); it is also a very important industrial centre, the low-lying lands on each side of the river offering splendid industrial sites, with rail and water connection. Lumbering is the chief industry, the lower Fraser river being one of the most important lumber centres in the province. Other important industries include: car building, ship building, salmon and fruit canning, paper mills, fertilizing plants, stock yards, meat packing, distilleries, foundry and machine shops, grain elevators, milling, cordage factory, etc.

It is only in recent years that the city has come into special prominence as an ocean port, although at an earlier period in its history there was considerable ocean-going shipping on the Fraser river, lumber and canned salmon being the principal commodities exported. Since 1921, however, shipping has increased very rapidly. The opening of the Panama canal has in a large measure been responsible for this progress, bringing as it did Pacific coast ports within reach of the large markets on the Atlantic seaboard and thus enabling this port to take advantage of the large post-war world demand for its products. Another very important factor has been the rapidly expanding markets of the orient.

Since 1924 the Consolidated Mining and Smelting Company, Trail, East Kootenay, has been exporting through the port large quantities of bar metal and ore concentrates, which has been a most important addition to the tonnage of the port.

The city has a population of 20,000 and in the surrounding territory, tributary to it, there are approximately 100,000 inhabitants.

PORT OPERATIONS

Exports.—During 1926, 211,230,000 f.b.m. of lumber were shipped by water to world markets, approximate value \$4,000,000. During 1925, 171,000,000 feet of lumber were exported.

Of bar lead, and zinc and ore concentrates, 41,300 tons (valued at over \$5,000,000) were shipped from the port, for the United Kingdom, continental ports, and Japan.

The total value of deep sea exports for the year approximated to \$9,200,000, as compared with \$7,200,000 for the previous year.

Imports.—Showed a total of over 12,000 tons, valued at \$400,000, as compared with 8,100 tons in 1925.

PORT FACILITIES AND SERVICE

Facilities Privately Operated.—Port facilities are all privately owned and operated, a large portion of the waterfront being held under lease from the city of New Westminster.

Wharves and Docks.—Commencing at a point at the head of the north arm of the river (at its confluence with the main river), New Westminster, and extending in an easterly direction along the main river for a distance of approximately 3,600 feet, there is a continuous line of docks, with good depth of water, including the following for lumber and general cargo:—

	Length feet	Depth at L.W. feet
Fraser River Dock and Stevedoring Company's Dock No. 1.. . . .	400	34
Fraser River Dock and Stevedoring Company's Docks No. 2 and 3..	800	34

Dock No. 1 (to which a 400-foot extension is now in course of construction) is equipped with a large modern locomotive crane and has 5,000 feet of trackage with spurs connecting with the C.P.R., over which other railway companies have running rights; also has 7 acres of open storage space for assembling lumber and other cargo.

Other docks include—	Length feet	Depth at L.W. feet
Brunette Lumber Company.....	1,200	30
Canadian Western Lumber Co.....	1,000	30
Dominion Tar and Chemical Co.....	400	30
B.C. Gypsum Company.....	300	25

Warehouses.—There are five warehouses with a total storage capacity of approximately 90,000 square feet. Dock No. 2 alone contains 52,000 square feet of storage space.

Railways.—Rail transportation is well provided by four railway systems, three of which are trancontinental, with connections to all important centres of the North American continent. The Canadian Pacific following the north shore of the river and the Canadian National on the south shore provide efficient service. The Great Northern gives direct access to the United States. In addition the British Columbia Electric Railway provides local transportation, serves the rich farming districts of the Fraser valley and acts as a feeder to the above mentioned railway systems.

Switching Facilities.—There is one railway switching zone, four miles in extent, applying to all railways.

Highways.—Good paved highways radiate in all directions from the port and a large amount of cargo is brought to terminals by motor truck.

Lighterage.—A large amount of cargo, principally lumber, is lightered to terminals, the average distance being about two miles.

Bunkers.—Owing to proximity to the coal ports of Vancouver island, no attempt has been made to provide special coaling facilities for deepsea vessels, but stocks of good steaming coal are available. Loading capacity, 75 tons per hour.

Repairs.—Ordinary repairs can be effected. There are several marine ways, the largest lifting 1,000 tons. Large drydocks in Vancouver and Victoria.

Water Supply.—The port is liberally supplied with the purest of water brought from a mountain lake (lake Coquitlam) a distance of about 16 miles. The system is gravitation.

Supplies.—Ship supplies and provisions can readily be obtained at reasonable prices.

Stevedoring.—There is an ample supply of labour, and ships are loaded and discharged with dispatch.

Pilotage.—Pilotage is under the jurisdiction of the New Westminster district pilotage authority, a Dominion Government authority, and is compulsory. The pilot boards a vessel at the lightship, mouth of the river. Efficient and prompt service is given.

COMPARATIVE RECORD OF DEESEA SHIPPING 1925 AND 1926

Year	No. of ships	Net Reg. Tonnage	Gross Tonnage
1925.....	150	476,420	786,106
1926.....	175	579,167	926,046

NATIONALITY OF DEESEA VESSELS 1926

British.....	81	Danish.....	5
United States.....	30	Belgian.....	2
Norwegian.....	27	French.....	2
Japan.....	19	German.....	1
Swedish.....	7	Greek.....	1
Total.....			175

COMPARATIVE STATEMENT OF LUMBER PRODUCED AND SHIPPED BY MANUFACTURERS ON THE LOWER FRASER RIVER FOR THE PAST THREE YEARS

Year	Production board feet	Approximate value	Shipments		
			Water (B.F.)	Rail (B.F.)	Local (B.F.)
1924.....	322,086,000	\$ 8,052,000	119,469,000	153,736,000	40,527,000
1925.....	417,952,785	7,941,000	171,459,665	176,787,793	62,386,550
1926.....	459,806,957	8,736,000	211,230,950	178,779,482	56,750,612

DEESEA EXPORTS, 1925-1926

Commodity	Quantity		Approximate Value	
	1925	1926	1925	1926
Lumber and lumber products, board feet.....	171,459,000	211,231,000	\$ 3,257,000	\$ 4,013,000
Ore concentrates, tons.....	13,631	10,822	.....	.....
Bar metal (lead and zinc) tons.....	21,480	30,505	3,935,000	5,132,000
General merchandise, tons.....	347	235	45,000	60,000
			7,237,000	9,205,000

REPORT OF TORONTO HARBOUR MASTER TO THE TORONTO HARBOUR COMMISSIONERS FOR THE YEAR 1926

Ice Formation.—The harbour was frozen over on December 23 but broken up by the tug *G. R. Geary*. Frozen over again on December 25. Ice broke up on January 3. Frozen over again on January 12. Harbour open January 23. Frozen January 25. Tug *G. R. Geary* opened channel from west to east March 25. Harbour clear of ice March 31. Harbour frozen over for a period of eighty-one days.

First and Last Arrivals.—The first vessel to arrive was the ss. *Dalhousie City* with passengers and freight from port Dalhousie, on April 7. Captain F. P. Marigold, who was in charge of this vessel, received the Harbour Master's Hat, a silk hat presented annually to the master or person in charge of any vessel over twenty tons, carrying passengers or freight, officially opening navigation for this port. The last vessel to arrive was, Propeller *Winnipeg* with package freight for the Canada Steamship Lines, on December 13.

Dredging Operations.—Dredging operations under "Shipping Control" took place as follows:—Dredging Navigable Waterways, Keating's Channel, 100,203 cubic yards.

TORONTO WESTERN CHANNEL

Minor repairs were made to the life chains along the sides of this entrance to the harbour.

TORONTO EASTERN CHANNEL

The contract work of reconstructing in concrete, the superstructure of a portion of the west entrance pier was carried on during the season, and the southerly end of the west entrance pier superstructure extending northerly for a length of 864 feet, from the south end of the pier, with a width of 30 feet, and 6 feet in depth, was renewed in concrete.

Dredging operations were carried on in the lake entrance to the eastern channel and two sections were dredged.

1. Commencing at a point 870 feet south of the south end of the east pier and extending northerly for a length of 300 feet and a width of 300 feet a section was dredged to 21 feet below zero.

2. Commencing at a point 380 feet south of the south end of the east pier, and extending northerly for a length of 500 feet, and a width of 300 feet a section was dredged to a depth of 21 feet below zero.

GROSS TONNAGE OF ARRIVALS AND DEPARTURES

	1925	1926
Steamships.....	5,054,790 tons	4,613,060 tons
Propellers and tugs.....	1,462,190 "	1,794,092 "
Sail and tow.....	74,616 "	5,630 "
	6,591,596 "	6,412,782 "

COMPARATIVE STATEMENT OF IMPORTS 1925 AND 1926

	1925	1926
Merchandise.....	125,646 tons	113,195 tons
Oils.....	98,962 "	114,530 "
Coal.....	150,256 "	129,406 "
Stone.....	2,091 "	1,044 "
Sand.....	35,460 "	62,778 "
Fruit.....	5,331 "	4,249 "
Vehicles.....	934 "	1,370 "
Liquors.....		513 "

COMPARATIVE STATEMENT OF EXPORTS 1925 AND 1926

	1925	1926
Merchandise.....	58,279 tons	60,833 tons
Fruit.....		210 "
Sheep, Carcass.....		724 "
Lumber.....		11,000 feet
Vehicles.....		1,454 "
Liquors.....		668 tons

VESSELS WINTERING AT THE PORT OF TORONTO, 1926

Fifty-five vessels, gross tonnage 38,403, wintered at the port.

BOARD OF STEAMBOAT INSPECTION

REPORT OF CHAIRMAN, FRANK McDONNELL, M.E.I.C.

STAFF

No change was made in the staff during the fiscal year.

BOARD MEETINGS

The usual board meetings to deal with questions arising out of the administration of the steamship inspection service were held during the fiscal year.

ENGINEER EXAMINATIONS

During the fiscal year 297 candidates for certificates of competency were granted certificates as marine engineers. In addition, 74 temporary engineer certificates were issued, also 19 certificates to motor engineers.

Appended will be found a list of the Steamboat Inspection staff during the fiscal year, also table showing the number of inspections made, fees collected, etc.

STEAMBOAT Inspection Staff for the Dominion of Canada during the Fiscal Year ended March 31, 1927

SENIOR STEAMSHIP INSPECTORS

Name of Inspector	Headquarters	Division
N. A. Currie.....	Halifax, N.S.....	Nova Scotia.
P. W. Lyon.....	Toronto, Ont.....	Western Ontario, Toronto, Collingwood and Midland.
H. G. Robinson.....	Vancouver, B.C.....	British Columbia.

INSPECTORS ACTING IN DUAL CAPACITY

A. I. Ross.....	Halifax, N.S.....	Nova Scotia.
C. E. Dalton.....	St. John, N.B.....	New Brunswick and Prince Edward Island.
J. A. Samson.....	Quebec, P.Q.....	Quebec.
F. X. Hamelin.....	Sorel, P.Q.....	Sorel.
J. E. Lunan.....	Montreal, P.Q.....	Montreal.
J. H. Fontaine.....	Montreal, P.Q.....	Montreal.
F. Bridges.....	Montreal, P.Q.....	Montreal.
B. Mantrop.....	Kingston, Ont.....	Kingston.
J. J. Moffatt.....	Toronto, Ont.....	Toronto.
A. K. Venables.....	Toronto, Ont.....	Toronto.
W. L. MacKenzie.....	Midland, Ont.....	Midland.
R. C. Blyth.....	Collingwood, Ont.....	Collingwood.
W. J. Vigars.....	Port Arthur, Ont.....	Port Arthur.
A. Farrow.....	Vancouver, B.C.....	British Columbia.
T. M. Stephen.....	Vancouver, B.C.....	British Columbia.
J. T. Mathews.....	Vancouver, B.C.....	British Columbia.
J. T. Edmond.....	Victoria, B.C.....	British Columbia.

INSPECTORS OF BOILERS AND MACHINERY

D. J. Stevens.....	Halifax, N.S.....	Nova Scotia.
J. T. Gardham.....	Montreal, P.Q.....	Montreal.

INSPECTORS OF HULLS AND EQUIPMENT

D. K. O'Brien.....	Halifax, N.S.....	Nova Scotia.
Capt. W. R. Bennett.....	St. John, N.B.....	New Brunswick and Prince Edward Island.
J. C. Beaudoin.....	Quebec, P.Q.....	Quebec.
M. R. Davis.....	Kingston, Ont.....	Kingston.
A. A. Young.....	Toronto, Ont.....	Toronto.

INSPECTORS OF SHIPS' TACKLE

D. K. O'Brien.....	Halifax, N.S.....	
J. M. Martin.....	St. John, N.B.....	
A. Duval.....	Montreal, P.Q.....	

TABLE showing the Number of Inspections made, Fees collected, etc., during the Year ending March 31, 1927.

Division	Number of Inspections made, with Gross Tonnage of Vessels Inspected			Number of Vessels not inspected, with Gross Tonnage		Total Number of Vessels subject to Inspection when in Commission, with Gross Tonnage		Number of Vessels added to the Dominion, with Gross Tonnage		Number of Vessels lost, broken up, or destroyed, with Gross Tonnage		Fees collected by inspectors	
	Vessels Registered or owned in the Dominion		Gross Tonnage	No.	Gross Tonnage	No.	Gross Tonnage	No.	Gross Tonnage	No.	Gross Tonnage	On account of Inspections	On account of Examinations of Engineers
	No.	Gross Tonnage										\$	\$
Halifax.....	147	139,329		13	24,612	171	166,539	8	8,776	8	612	12,091 95	179 00
St. John.....	75	54,147		4	14,597	160	196,407	1	3,445	2	4,615	4,975 00	38 00
Quebec.....	63	36,069				73	41,003	6	11,015	1	156	5,405 00	118 00
Sorel.....	111	52,066				132	57,922	1	44	7	1,953	6,375 00	94 00
Montreal.....	220	232,253		6	15,845	273	291,535	11	44,006	4	814	21,848 10	451 00
Kingston.....	120	121,086		3	343	128	123,619	7	12,248	11	8,895	11,846 25	187 00
Toronto.....	197	196,406		30	29,691	247	232,519	15	43,940	7	666	17,608 65	105 00
Midland.....	109	146,430		23	4,055	139	150,626	5	15,651	4	4,940	10,665 85	111 00
Collingwood.....	98	32,651		15	1,911	114	40,349	3	3,445	3	153	4,415 00	66 00
Port Arthur.....	55	30,125				157	37,857	1	12	1	145	3,480 00	14 00
Vancouver.....	282	242,334		6	34,138	366	290,172	10	2,602	8	2,018	24,249 90	317 00
Victoria.....	70	54,024		15	75,714	103	161,887	1	116			6,600 15	83 15
Totals.....	1,545	1,336,920		87	200,868	2,063	1,790,435	69	145,300	56	24,967	129,560 85	1,763 15

RADIO BRANCH

REPORT OF C. P. EDWARDS, O.B.E., F.I.R.E., A.M.E.I.C., DIRECTOR

NUMBER OF RADIO STATIONS IN THE DOMINION

The total number of licensed stations in operation in the Dominion and on ships registered therein was, on March 31, 1927, as follows:—

Coast Stations.. . . .	28
Direction Finding Stations.. . . .	8
Beacon Stations.. . . .	6
Radiophone Stations.. . . .	4
Government Ship Stations.. . . .	28
Commercial Ship Stations.. . . .	279
Limited Coast Stations.. . . .	3
Public Commercial Stations.. . . .	8
Private Commercial Stations.. . . .	70
Private Commercial Broadcasting Stations.. . . .	73
Amateur Broadcasting Stations.. . . .	23
Radiotelegraph Training Schools.. . . .	7
Experimental Stations.. . . .	37
Amateur Experimental Stations.. . . .	476
Private Receiving Stations.. . . .	215,650
Total.. . . .	216,700

LICENSES

Under the provisions of section 3 of the Radiotelegraph Act, chapter 43, Statutes 1913, every radio transmitting and receiving set must be licensed by the Minister of Marine and Fisheries. The licenses are issued through the medium of the Radio Branch in accordance with the Radiotelegraph Regulations, copies of which may be obtained from the department—price ten cents (10c.).

LICENSE FEES

The annual fees charged in respect of radio licenses issued by the Minister of Marine and Fisheries, are as follows:—

1. Limited Coast Stations.. . . .	\$50.00
2. Public Commercial Stations.. . . .	50.00
3. Private Commercial Stations.. . . .	10.00
4. Experimental Stations.. . . .	5.00
5. Amateur Experimental Stations.. . . .	2.50
6. Broadcasting station—Private Commercial.. . . .	50.00
7. Broadcasting Station—Amateur.. . . .	10.00
8. Private Receiving Station.. . . .	1.00
9. Technical or Training School Station.. . . .	5.00
10. Ship Stations.. . . .	10.00

GOVERNMENT COAST STATIONS

“Coast Station” is the term used to designate a radio station established on shore to communicate with ships at sea. Canada’s extensive coast line demands a large number of stations to cover all our coasts and approaches thereto, and the complete system consists of forty-six stations, located as follows:—

East Coast (includes 6 radio beacons).. . . .	24
Great Lakes.. . . .	8
Pacific Coast.. . . .	14
	46

The Coast Station system consists of two chains, one extending from Vancouver to Prince Rupert on the Pacific and the other from Port Arthur to the Atlantic ocean in the East, and, for the purposes of administration, is divided into three divisions—Pacific Coast, Great Lakes and East Coast. The

stations of the Great Lakes division communicate with those of the East Coast division, but there is no direct radio connection between the Great Lakes and the Pacific Coast.

Of the above stations, nineteen on the East coast and Great Lakes are operated by the Canadian Marconi Company under contract with the department, and the balance of twenty-seven on the East and West coasts are operated directly by the department.

The primary aim of the Coast Station organization is to provide radio facilities whereby any ship within 500 miles of the Canadian coast can establish instant touch with the shore. Constant watch, 24 hours a day, 365 days a year, is maintained at practically all of the stations, which during the year handled a total of 7,347,794 words.

RADIO AIDS TO NAVIGATION

"Safety of Life at Sea" service—that is to say, communication with ships in distress and general aid to navigation service—is provided by every coast station.

Radiotelegraph Broadcasting Service

Twice daily, at advertised hours, six stations on the East coast, seven on the Great Lakes, and three on the West coast, broadcast information to navigators covering weather forecasts, position and nature of dangers to navigation, etc.

In addition, urgent information, such as hurricane warnings, etc., is broadcast immediately on receipt.

Each coast station reports all passing ships spoken, giving name, date and time; this information is available to the public at the terminal stations and is also given to the daily press, without charge.

SPRING PATROL, CABOT STRAITS, GULF OF ST. LAWRENCE

The patrol service maintained in the Cabot straits at the opening of navigation was undertaken this year by the ice-breakers *Mikula* and *Montcalm* and commenced on April 16.

Profiting by experience in previous years, some minor changes were made in the radio organization, more particularly in the way of eliminating redundant transmissions.

The patrol ships cruise in the vicinity of Cabot straits observing the ice conditions and the senior ship, every few hours, obtains from all incoming and outgoing liners, and from all radio and signal stations, a detailed report on the ice conditions in the different areas. These, in conjunction with her own observations, are compiled and analyzed, and based thereon, a broadcast message, containing a synopsis of location and drift of the ice, together with recommendations as to the best route for ships to follow, is broadcast four times daily from the patrol ship, and also from Cape Race coast station.

In addition, every vessel spoken is advised of the location and nature of the ice she may expect to encounter on her particular course, and the best route to follow:—

The total number of words handled by the patrol this year was:—

<i>Mikula</i>	30,003
<i>Montcalm</i>	6,119
	<hr/>
	36,122

The Patrol was discontinued on May 29, 1927.

RADIO DIRECTION FINDING

Eight Direction Finding Stations, seven on the East coast and one on the West coast, were operated throughout the year. These stations maintain "constant watch" and give bearings to any ships, fitted with radio, on request, free of charge.

The Canadian Direction Finding Stations continue to enjoy a good reputation for efficiency and accuracy, many comments on the same having been received from navigators.

The number of bearings given by the station varies from month to month, being dependent on weather conditions. The average number continues to increase, and has risen from 1,900 per month last year to 2,300 per month this year.

BEARINGS GIVEN 1926-27

Station	
Chebucto Head, N.S.	7,413
Canso, N.S.	3,746
Yarmouth, N.S.	2,493
St. Paul Island, N.S.	3,421
Cape Race, Nfld.	6,532
St. John, N.B.	1,181
Pachena Point, B.C.	2,501
Belle Isle, Nfld.	527
Total	27,814

RADIO BEACON SERVICE

There are now approximately 178 ships fitted with radio direction finding apparatus plying to and from Canadian ports, and our previous forecast, that in the course of the next few years, direction finding apparatus would form a part of the permanent radio equipment of every large ship is rapidly being fulfilled.

The Radio Beacon system of the department now comprises six stations located as follows:—

Cape Bauld, Nfld.,
 Heath Point Lightship,
 Cape Ray, Nfld.,
 Halifax Lightship,
 Seal Island, N.S.,
 Lurcher Lightship.

It is anticipated that further stations will be established next year.

In addition to the above facilities, ships can take bearings from any of the coast stations of our Coast Station system.

COMMERCIAL SHIP SERVICE

Each of the regular twenty-eight coast stations handles commercial traffic to and from ships and in addition four of the Direction Finding Stations, Belle Isle, Yarmouth, Chebucto Head and St. John, combine commercial service with their direction finding work.

Long-distance service to ships on the Atlantic is provided by the licensed station at Louisburg, N.S., owned and operated by the Canadian Marconi Company, and on the Pacific by the departmental station at Estevan, Vancouver island. The traffic returns from these stations indicates that the route of commercial traffic continues to shift from the low power short wave coast stations to the high power long wave stations, the latter being better equipped and located to handle this traffic in an expeditious manner.

RADIOTELEPHONE SERVICE TO SMALL CRAFT ON THE PACIFIC COAST

The radiotelephone system has completed another year's work with satisfactory results and is being used to a gratifying extent. The shore telephone stations are located at: Vancouver (Merchants' Exchange), Merry Island, Alert Bay and Cape Lazo.

In addition the four life-saving telephone stations on the west coast of Vancouver island at Banfield, cape Beale, Pachena point and Carmanah are available for this service. Approximately twenty-eight tugs are now equipped with radiophone apparatus. The sets in the tug boats are operated by the captain or engineer and most of them are installed by an operating company on a rental basis which includes service.

SHIP'S EMERGENCY APPARATUS

The department has in effect an arrangement whereby its coast stations call upon Canadian and certain British ships to operate their emergency apparatus whilst at sea, in order to check their efficiency.

NUMBER OF SHIPS EXERCISED 1926-27

Total..	493
Failures	1
Average time taken to change over..	11.3 secs.
Time allowed..	30 "

TRAFFIC SECTION

This section of the Radio Branch handles the preparation, rendering and collection of accounts for commercial ship to shore and inter-station messages handled by the departmental ships and stations, and the auditing, rendering and collection of international accounts to various operating companies and foreign administrations for radiotelegrams exchanged by foreign ships through Canadian coast stations and by Canadian ships through foreign coast stations.

The number of accounts handled by the Branch was 137,000, representing \$165,000 in tolls.

MESSAGES HANDLED BY THE COAST STATION SERVICES

The total number of messages and words handled during the year ending March 31, 1927 (including retransmissions), was as follows:—

	Messages	Words
East Coast..	150,617	2,624,950
Great Lakes..	39,567	576,497
West Coast..	211,839	4,146,347
Total..	402,023	7,347,794

The business handled by the East coast system (operated partly by the Canadian Marconi Company under contract and partly by the department) shows a decrease from last year of 1,534 messages, but an increase of 99,351 words.

The Great Lakes system (operated directly by the Canadian Marconi Company under contract) shows an increase of 11,928 messages with an increase of 179,123 words.

The West coast system (operated by the department) shows an increase of 37,663 messages with an increase of 733,656 words.

REVENUE

The net radio revenue accruing to the Radio Branch from all sources during the year amounted to \$276,233.70, against \$180,940.76 in 1925-26, an increase of \$95,292.94. This revenue is apportioned as follows:—

<i>Traffic Revenue—</i>			
East Coast..	\$ 5,617 81		
Great Lakes..	1,015 98		
West Coast..	62,908 91	\$ 69,542 70	
<i>Other Revenue—</i>			
License fees..	\$206,264 50		
Examination fees..	426 50	\$206,691 00	
		<u>\$276,233 70</u>	

The East coast traffic shows an increase of \$2,971.44, the Great Lakes an increase of \$127.58, and the West coast an increase of \$15,075.67. Total traffic increase, \$18,174.69.

The license fees show an increase of \$77,163.25 and the examination fees a decrease of \$45, or a net "other revenue" increase of \$77,118.25.

INSPECTIONS

The administration of the Radiotelegraph Act has been carried on as usual and no evasions or attempted evasions of section 4 of the Act, calling for compulsory equipment of radiotelegraph apparatus on board passenger steamers, have been reported.

One new inspector was added to the permanent staff during the year, located at St. John, N.B., and inspection establishments are now maintained at Victoria, Vancouver, Winnipeg, Toronto, Hamilton, Ottawa, Halifax, Montreal and St. John.

Inspectors, in addition to inspecting all ships and licensed stations in their district, also undertake the examination of operators for Certificates of Proficiency. All land stations are inspected at least once a year and all ships when they visit Canadian ports. Supervision of broadcasting comes under their jurisdiction and now comprises a considerable part of their duties.

The policy of utilizing the services of qualified radio amateurs as "part time" inspectors to look after small localities or areas and to assist permanent inspectors in the larger centres, continues to prove satisfactory. These "part time" inspectors are paid a nominal salary of \$10 or \$15 per month, and are located at the following points:—

Nova Scotia.—Halifax (Dartmouth), Glace Bay and North Sydney.

Prince Edward Island.—Charlottetown and Summerside.

New Brunswick.—St. John, Moncton (vacant).

Quebec.—Montreal, St. Lambert, Quebec, Sherbrooke (vacant), and Three Rivers.

Ontario.—Brantford, Fort William-Port Arthur, Hamilton, Kingston, Kitchener, London, Peterborough, Sarnia, Toronto (2), Windsor, Chatham, North Bay (vacant), and Sault Ste. Marie.

Manitoba.—Brandon and Winnipeg.

Saskatchewan.—Moose Jaw, Regina and Saskatoon.

Alberta.—Calgary, Edmonton and Lethbridge.

British Columbia.—Vancouver.

Yukon.—Dawson.

The number of inspections carried out during the fiscal year was:—

Coast and land stations..	86
Ship stations..	1,615
Amateur experimental stations..	3,781
Total..	5,482

EXAMINATIONS FOR CERTIFICATE OF PROFICIENCY IN RADIOTELEGRAPHY

Protection for the safety of life at sea demands the employment of competent operators on ship and at shore stations, while interference problems necessitate a similar requirement in the case of amateur and land stations. To secure this the radio regulations provide that all operators must satisfy the minister as to their ability to operate the class of station on which they are working. In the more important classes of service the operators must be the holders of first, second or other prescribed class of certificate, while in the case of stations of lesser importance, not likely to become a source of interference, the operators must satisfy a radio inspector that they are capable of handling their equipment in an efficient manner.

One hundred and fifty-one operators were examined for Commercial Certificate of Proficiency in Radio during the year, including forty-eight re-examinations; eighty candidates were successful and seventy-one failed. Sixty holders of certificates were examined on additional types of equipment, forty-two were successful and eighteen failed.

One hundred and twenty-one candidates for Amateur Radio Certificates were also examined of whom one hundred and nineteen were successful and two failed.

One thousand nine hundred and nineteen Certificates of Proficiency in Radio have been issued by the department up to the end of March, 1927.

FEEES FOR EXAMINATIONS

1. Extra First-Class Certificate..	\$5.00
2. First-Class Certificate..	2.50
3. Second-Class Certificate..	1.00
4. Third-Class Certificate..	1.00
5. Experimental Certificate..	2.50
6. Amateur Certificate.. . . . .	.50
7. Emergency Certificate, any class..	5.00
8. Radiotelephone Certificate..	2.50

RADIO BROADCASTING

Radio reception on the whole showed a slight improvement over conditions in 1925-1926, but signals are still considerably below the level which obtained in 1921. We anticipate, however, that there will be a marked improvement in signal strength during the coming winter, 1927.

It might be added that this may not prove to be altogether an unmixed blessing, as with the establishment of so many high power stations in the United States, there is bound to be an immense increase in interference as the range of the stations improves.

Ninety-six broadcasting stations were licensed during the year, an increase of 25:—

Active stations..	74
Phantom stations..	16
Inactive stations..	6
	96

(A phantom license is one which authorises the licensee to use the apparatus of an existing station under a special call sign).

The total number of licenses issued for receiving sets was 215,650, an increase of 81,164, and the net revenue from broadcasting license fees, after

deducting commissions to radio dealers and to the post office department for the sale of licenses and the subsidy of \$8,790.50 paid to the province of Manitoba for station CKY, Winnipeg (50 cents in respect of each license issued in Manitoba), amounted to \$200,789.50.

BROADCASTING WAVELENGTH ARRANGEMENTS WITH THE UNITED STATES

There has been no change in the wavelengths used by Canada. They are as follows:—

<i>Shared with United States:</i>	<i>Exclusive:</i>
247.8M — 1210 K/C	291.1M — 1030 K/C
250.0 — 1199 (Amateur)	312.3 — 960
267.7 — 1120	329.5 — 910
296.9 — 1010	356.9 — 840
322.4 — 930	410.7 — 730
336.9 — 890	434.5 — 690
340.7 — 880	
384.4 — 780	
475.9 — 630	
499.7 — 600	
516.9 — 580	

NEGOTIATIONS WITH THE UNITED STATES RE BROADCAST WAVES

In February, 1927, at the request of the United States Government, negotiations were entered into with a view to concluding a Treaty covering the allocation of the broadcast waves between Canada and the United States.

The Canadian representatives were:—

A. Johnston, Deputy Minister of Marine and Fisheries,
 Jean Dèsy, Department of External Affairs,
 Laurent Beaudry, First Secretary, Canadian Legation, Washington, D.C.
 C. P. Edwards, Director of Radio, Department of Marine and Fisheries.

The United States representatives were:—

Judge Steven Davis, Department of Commerce (later replaced by O. H. Caldwell, Federal Radio Commissioner),
 W. D. Terrell, Department of Commerce, Washington, D.C.
 W. R. Vallance, Department of State, Washington, D.C.

The United States representatives adopted the attitude that an allocation on the basis of 77 exclusive waves to the United States, 6 to Canada and the remaining 12 to be shared between us, was reasonable, and the negotiations accordingly failed.

They were prepared to consider some increase in the number of shared waves, but shared wavelengths, while useful, are of limited value since they can only be used by comparatively low powered stations, and while they serve to round out a national radio system, they cannot take the place of exclusive waves in the national layout which the Canadian representatives foresee will be necessary for this country, as it develops, in the course of the next few years.

It is obvious that with six exclusive waves it is not possible to build up an organization of high power stations adequate to cover this Dominion from the Atlantic to the Pacific, and that such an organization will be demanded in the not far distant future is becoming increasingly evident. The attitude adopted by the Dominion representatives has since received strong support in the Canadian press.

In the meantime, the Federal Radio Commission has taken steps to clear the existing interference on the six exclusive and 12 shared channels used by Canada, and we have to thank them for a substantial reduction in the interference on those waves.

INDUCTIVE INTERFERENCE SECTION

This section, which was organized in February, 1925, now has a staff of one engineer, eight electricians, four drivers and one stenographer, in addition to the regular inspectors at the different centres.

Six interference cars are equipped and in operation and five others are being equipped and will shortly be in commission. These eleven cars are for the investigation of interference and look after the following areas:—

Halifax and Nova Scotia,
Montreal city,
Montreal district,
Ottawa city,
Ottawa district,
Toronto city,
Toronto district,
Hamilton and district,
London and district,
Winnipeg and Manitoba,
Vancouver and district.

These cars on tour visited most of the principal towns in the provinces of Nova Scotia, New Brunswick, Quebec and Ontario, and investigators travelling by train also visited outlying places in these provinces, also points in Manitoba, Saskatchewan, Alberta and British Columbia, when reports of serious interference were received.

Part-time inspectors were provided with a limited equipment for the investigation of radio interference and carry out preliminary investigations in all cases of interference in their districts, and arrange for the elimination of same, if at all possible, with the facilities at their command. In case they require assistance from headquarters, an investigator is sent from the nearest division headquarters.

Each interference car is equipped with special apparatus to assist the investigator in this work. The most important apparatus consists of a radio receiver with a direction finding loop by which he is able to associate the interference with certain particular lines which are radiating same. The automobile also carries small portable receivers, fitted with exploring coils for the investigations in power houses. In case the interference which has been reported is not heard when the investigator visits the town he endeavours to artificially produce such conditions as will cause the interference to start. With the permission of the public utilities he strikes the poles carrying transformers and other electrical apparatus and shakes the guy-wires, causing the power lines to swing and vibrate as they would in windy weather or when heavy traffic causes the poles to shake.

If the interference is apparently caused by the distribution system or apparatus belonging to the public utilities the investigator obtains the assistance of a lineman to help in locating the exact source and when the source of interference is located the public utilities invariably take steps to repair the fault which is found to be the cause. In case the interference is found to originate on some privately owned electrical apparatus the owner of the apparatus is requested to take the necessary steps to eliminate this interference, and the investigator may assist him in testing his apparatus to determine if some fault exists. In cases where the interference is caused by the normal operation of electrical apparatus the investigator will try the effect of surge traps and preventative devices which are carried in the car. Where it is possible to

prevent the interference by such means the owner of the electrical apparatus may purchase the necessary equipment either from the Department or from other sources.

Local radio clubs are instructed how to deal with minor sources of interference and they are provided with circulars describing tests to assist them in locating and eliminating the same.

We are pleased to report that our investigators have received the greatest co-operation in their work in practically every point visited, particularly from the public utilities, and many of the latter have provided themselves with portable radio receivers for such investigations.

In the case of privately owned electrical apparatus, such as Violet Ray machines, farm lighting plants, electrical signs, and many other sources of interference, it is found that rarely does any person desire to be a nuisance to his neighbour and in nearly all cases they either agree to cease using the apparatus during the broadcast hours, or, if the interference is preventable, to install suppression devices which the Department provides at cost. In some cases the local listeners affected have subscribed the cost of the device. These usually cost only a few dollars and are easily installed by an electrician.

Advertising signs and apparatus of similar character are of little value to their owners if by their operation they lose the good-will of their customers, and in all such cases we have only had to bring the matter to their attention to have the necessary suppression devices installed at once.

The results accomplished during the year may be summarized as follows:—

Total number of sources of radio interference investigated.. . . .	2,793
Number of sources reported definitely cured.. . . .	2,432
Number of sources, which have not yet been reported cured.. . . .	361

Many of these 361 cases not yet reported cured may have been cured as our investigators have in many cases, given instructions to the owners of the electrical apparatus as to how they may install surge traps, or otherwise reduce the interference. There, however, remain certain cases for which a satisfactory and economic cure has not yet been found, such as interference from street car lines, X-Ray and high frequency electro-medical apparatus, and interference from some high voltage transmission lines.

Research work is being carried out both in the test room in Ottawa and on many transmission lines and industrial plants throughout Canada in an endeavour to find means of eliminating interference from such difficult cases as mentioned above, and, it is hoped that, in the near future, some not too complicated or expensive cures may be found for some of these sources.

This summary indicates a great advance in the results obtained over the previous year, above the normal increase which is to be expected, from the increased staff and equipment. It is found that the average results obtained by an investigator with a properly equipped car is two and a half times the average obtained during the previous year. This is partly due to the improved equipment carried on the cars and the improved methods used by our investigators, and to the fact that more hearty co-operation and assistance have been granted to the investigator by the radio dealers, broadcast listeners and officials of the public utilities.

The work accomplished by the interference section is considered to have amply justified the expense involved and it is proposed, during the coming year, to recommend an increase in personnel and equipment in order that the service may be extended. The estimates include a sufficient increase to provide a visit by an investigator to all the principal towns and cities in Canada, and additional visits when possible in cases of severe interference which cannot be successfully dealt with locally. An inspector or electrician will also be employed either full-time or a great part of his time in each of the larger cities.

NEW CONSTRUCTION, ADDITIONS AND ALTERATIONS

West Coast

Alert Bay.—A 50-watt radiophone transmitted for small craft service was installed.

Bull Harbour.—A new receiver was installed.

Cape Lazo.—The operating and dwelling-houses were overhauled and placed in good repair.

The topmast on the tree mast was taken down and tree re-stayed and made secure. A fir tree was cut and a new single-piece 120-foot mast made and erected complete with stays, etc., together with a new aerial. The old battery and $\frac{1}{2}$ k.w. set were dismantled. A type R-3-A radiophone transmitter, complete with battery and generator, together with a 3-horsepower engine and generator to charge battery were installed. The 8-horsepower engine and 5 k.w. spark set were moved to a new position and overhauled.

Digby Island.—The power cable was interrupted and was lifted and repaired and power lines and transformers overhauled. Concrete foundations for two steel masts were constructed. A short wave set was made up and installed and tests carried out with Gonzales Hill.

Esteran Point.—Important work was carried out on the trail the road being ditched and ballasted at various points.

Pachena Point.—A 1,000 gallon wood storage tank for water supply was installed. A new operating table was built and new change-over switch and Canadian type G.E., D.F. apparatus was installed, and field poles were painted.

Point Grey.—A new earth system consisting of 10,000 feet of copper wire was put down.

Life-Saving Stations.—The radiophone apparatus together with engine and battery at Banfield were moved to the new operating house and installed.

Great Lakes

Midland, Ont.—A new receiving equipment was installed.

Port Burwell, Ont.—The 3 valve receiver ex Midland was installed.

Kingston, Ont.—A single phase 2,200 volt power line 2,450 feet long to connect lines of Kingston Public Utilities Commission to the Kingston Radio Station was built. This line includes one 5 K.V.A. transformer on pole near station. The building of this line was made necessary by the proposed installation in the next fiscal year of a standard K.V.A., C.W., and I.C.W. valve transmitter.

East Coast

Chebucto Head, N.S., D.F.—A cable for hoisting supplies, a new type M.S.T. receiver and amplifier and new type G. 3 D.F. receiving unit were installed with marked success. A new operating table was built to accommodate these receivers. A $\frac{1}{4}$ K.W. transmitter ex Camperdown and new type aerial change-over switch with lever control to speed up work were installed. As Chebucto, on the closing of Camperdown station, took over the transmission of time signals, a special relay was connected in the main circuit for the automatic transmission of these signals. On the 14th April, 1926, Chebucto replaced Camperdown as a commercial ship to shore station and has continued handling both D.F. and commercial traffic services very successfully.

Canso, N.S., D.F.—During the period of ice patrol the Canso station was connected direct by landline with the Wireless office in the Halifax dockyard which resulted in greatly reducing interference with the D.F. service.

Cape Race, Nfld.—New type suspension aerial gear was erected and the station recalibrated. Two new gasoline tanks, 500 gallons each, were buried and piped to the engine room.

St. Paul Island, N.S., D.F.—The spare dwelling used in the past by the superintendent of life-boat crew was utilized to accommodate a married operator. The heating system of this building including furnace and hot water radiators together with all plumbing was overhauled and repaired.

Red Head, N.B., D.F.—An addition was built to the present operating house to accommodate a new 4 K.V.A., I.C.W. transmitter which was installed and tested, the results being very satisfactory. Red head is now able to work direct with Belle Isle. This has proved to be of great assistance in reducing interference and speeding up the weather reports from Greenland. A new type G. 3 D.F. receiver and M.S. T.I. Marconi receiver and amplifier were installed and a new type operating table to accommodate same was built. A new automatic change-over switch, I.C.W. to spark, new earthing switch to protect receiver and new porcelain lead-in insulator were installed.

Yarmouth, N.S., D.F.—A new M.S. T.I. receiver and amplifier and new G. 3 Marconi D.F. receiver were installed and an operating table to accommodate same built. The old insulators on the aerial were replaced by porcelain rod insulators. An earthing switch for the G. 3 receiver, new aerial switch change over gear and quick change wave switch were installed.

Belle Isle, Nfld., D.F.—A 12-horsepower engine with direct coupled 60-cycle generator, 6 K.V.A. automatic starting unit complete with switchboard and batteries and a suitable gasoline storage tank were installed. Communication was established with Julianhaab, Greenland, and Red Head, St. John, N.B., and regular working schedules arranged.

North Sydney, N.S.—A new oscillating transformer was installed on old spark transmitter in order to cut down, as much as possible, interference to broadcast listeners and stations and ships in that vicinity.

SPECIAL ASSISTANCE RENDERED TO SHIPS DURING THE YEAR BY GOVERNMENT RADIO STATIONS

WEST COAST

Digby Island

SS. Canadian Coaster.—At 1.17 a.m. on August 30, 1926, the Digby Island station received a distress message from the *SS. Canadian Coaster* advising ashore on Pine island in fog. The distress call was turned over to the Bull Harbour station who stood by and handled all messages exchanged until 6.40 a.m. when vessel refloated unassisted on rising tide and proceeded on voyage to Ocean Falls.

Estevan Point

SS. Yonanmaru.—On July 31, 1926, the *ss. Yonanmaru* reported her tail shaft broken and that the *ss. Yogenmaru* was expected at 9 a.m. following day to take her in tow. The latter vessel towed the *Yonanmaru* to Portland, Oregon.

Pachena Point Direction Finding

Launch Nelmar.—At 19.40 on April 8, 1926, the lightkeeper at Carmanah point informed the Pachena station by radiophone that it had been reported to him by Mr. Logan Jr. of Cloose that a gas boat the *Nelmar* appeared to be in trouble between Carmanah and Cloose and was drifting broadside on toward shore. The coxswain of the Banfield Life Saving station was immediately

advised by radiophone and the lifeboat was put out at once to investigate. The U.S.S. *Snohomish* was also asked to assist in search. The Banfield lifeboat picked up the *Nelmar* whose engine had broken down and handed her over to the *Snohomish* for towage to Neah Bay.

Launch *Jessie Island No. 4*.—On January 5, 1927, the Pachena station received the following message from the Chief Operator Vancouver station "please endeavour obtain information from Banfield and cape Beale regarding gas boat *Jessie Island No. 4* left Chemainus December 26 for Barclay sound not been reported since" on receipt of message Pachena enquired of Banfield, Carmanah, cape Beale and Commanding Officer C.G.S. *Givenchy* but no information was obtainable. At 15.50 on January 6 the coxswain of Banfield Lifeboat reported having located the *Jessie Island No. 4* on west side entrance of Pachena bay a total wreck and no survivors. All concerned were advised immediately.

The West Coast Radio stations were also of assistance to the ss. *Prince Charles*, *Kaikumaru*, *H. W. Baxter* and schooner *Sophie Christensen*.

GREAT LAKES

Tobermory

SS. *Central West*.—At 5.03 a.m. on June 22, 1926, the Tobermory station received a distress message from the ss. *Central West*, "Hurry assistance aground Byng Inlet, Sea breaking over us." The Midland station and marine agent were notified and tugs requested to proceed to assistance. At 5.30 a.m. the *Central West* advised wind dying down cancel order for tugs. Arrangements were made later by vessels agents for tug *Strathbogie* to proceed to assistance and tug *Harrison* to stand by if required. The *Central West* was lightened and refloated, proceeding to Byng inlet at 3.30 p.m. June 29.

The Great Lakes Radio stations were also of assistance to the ss. *Westmount*, *Glcnedi*, tug *Wahnapiatae*, tug *Beaverstone*, *W. C. Franz*, *Home Smith*, *Norman B. McPherson*, *W. D. Rees*, *Hamonic*, *Fratcr Taylor*, *Panay*, *Bayton*, *Emperor*, *Canadoc*, *Aube*, tug *Barlow*, *Berryton*, and *Hugh Kennedy*.

EAST COAST

Quebec

SS. *Hochelaga*.—At 3.58 a.m. on November 17, 1926, the ss. *Hochelaga* sent a message to the Marine agent, Quebec, advising rammed by unknown ship below channel patch require immediate assistance, delivery of message was effected at 4.02 a.m. The *Hochelaga*, badly damaged forward, was temporarily beached but slipped off at high water and was able to reach Quebec with assistance of salvage vessel. The *Hochelaga* after discharging cargo at Quebec was drydocked for overhaul and repair. The ss. *Leopold L.D.* was the other vessel concerned in collision.

SS. *Wolsun*.—At 5.19 p.m. E.S.T. on November 28, 1926, the Quebec station received a distress message from the ss. *Wolsun* reading as follows, "Send directly tug to save salvage wreck signed *Master Wolsun*." This message was immediately delivered to the Marine agent, Quebec. The *Wolsun* ashore on rocky bottom 45 miles west of Quebec near cape Charles with seriously damaged hull and tanks was successfully refloated on December 1, 1926, and brought to Quebec.

Point Amour

SS. *Bolingbroke*.—At 11.51 p.m. E.S.T. on November 6, 1926, the point Amour station intercepted a general call sent out by the ss. *Bolingbroke* advis-

ing grounded south of cape Bauld. In reply to point Amour's request for further particulars *Bolingbroke* replied in no immediate danger but wished to be reported. The marine agent, Quebec, and Marine and Fisheries and Lloyds agent St. Johns, Nfld., were advised. The *Bolingbroke* which had grounded on White islands lying southward from cape Bauld refloated at 5.10 a.m. November 7, and proceeded on voyage to Montreal.

North Sydney, N.S.

SS. *Ringhorn*.—At 8.45 p.m. on August 7, 1926, the North Sydney station received a distress call from the ss. *Ringhorn*, no particulars accompanied the S.O.S. At 10.05 p.m. *Ringhorn* advised ashore Port Nova rock condition serious as ship might break up any time. 10.20 p.m. to 10.28 bearing approx $169\frac{3}{4}$ given by St. Paul Island D.F. station. 10.32 p.m. *Ringhorn* advises ship pounding heavily. At 10.37 p.m. North Sydney in communication with H.M.C.S. *Patriot* and C.G.S. *Constance* proceeding assistance. The former searched vicinity but unable locate *Ringhorn*. These vessels found it impossible render assistance on account increasing gale and dense fog. In the meantime the marine agent at Sydney was making every effort to get in touch with shore men in vicinity of stranded vessel. The *Ringhorn* broke up, twelve of crew saved, five lost.

Cape Race

SS. *Totila*.—At 22.00 E.S.T. on December 1, 1926, the cape Race station intercepted a distress call from the ss. *Totila* asking the St. Pierre Miq station to answer. At 22.01 cape Race asked *Totila* for position, etc. St. Pierre also called requesting particulars. The *Totila* was unable to hear anyone except St. Pierre. At 22.02 cape Race requested all ships stand by for *Totila's* position which was given at 22.14 as 45.50 N. 56.00 W. approximate. The *Totila* became a total wreck crew saved. Bearings were given the *Totila* by cape Race, Canso, and St. Paul Island Direction Finding Stations.

SS. *Hillcroft*.—At 3.25 a.m. on December 5, 1926, the cape Race station received a distress message from the ss. *Hillcroft* advising ship labouring heavily (short of coal) 04.13 approximate position 47.30 N. 53.03 W. The tug *Ocean Eagle* proceeded from St. Johns, Nfld., to assistance and particulars of position and nature of trouble were broadcasted at intervals. At 7.30 a.m. on December 6 the *Ocean Eagle* returned to St. Johns without having effected relief. The *Hillcroft* was towed to St. Johns by the ss. *Chloe* on December 9. The master of the *Hillcroft* advised that a number of bearings given by the cape Race Direction Finding station were absolutely correct.

Sable Island

SS. *Clearton*.—At 10.20 p.m. E.S.T. on December 29, 1926, the Sable Island station received a distress message from the ss. *Clearton* advising "approximate position 38.5 N. Long. 64.40 W. in distress want immediate assistance rudder gone." The marine agent, Dartmouth, N.S., Lloyds London and Lloyds agent, Halifax, were advised. At 2.30 p.m. on December 30 the *Clearton* broadcasted "no need of assistance arranged by owners."

SS. *Svartfond*.—At 1 a.m. E.S.T. on January 9, 1927, the Sable Island station received a distress message from the ss. *Svartfond* advising "rudder gone calling for assistance lat. 36.3 N. Long. 59.48 W." At 3.07 a.m. E.S.T. Sable island handled messages with owners and agents, and at 10.25 a.m. a tug was despatched to tow the *Svartfond* to a United States port. Marine agent, Dartmouth, N.S., Lloyds London and Lloyds agent, Halifax, were advised.

Red Head Direction Finding

SS. *Ansaldo Savoia Primo*.—At 14.47 G.M.T. on January 23, 1927, the Red Head St. John, N.B., Direction Finding station intercepted the following messages broadcasted by the ss. *Ansaldo Savoia Primo*, "bound from St. John, N.B., to Italy, wishes pilot take vessel into port, partly disabled and one of crew has broken his leg and requires medical assistance, will some ship forward to nearest Coast station." Attempts were made immediately to get into communication with disabled vessel by Red Head and ss. *Lingan* but without success. At 16.30 G.M.T. the *Ansaldo* advised making for Yarmouth, N.S., will arrive 2 p.m., position 2 miles N.W. Trinity Rock, speed 8 miles. At 17.20 G.M.T. the Yarmouth Direction Finding Station informed the *Ansaldo* that boat with doctor going to assistance. At 17.45 G.M.T. the *Ansaldo* advised now approaching Yarmouth, N.S.

SS. *Sunnewarkco*.—At 08.20 G.M.T. on February 4, 1927, the Red head, St. John, N.B., Direction Finding station received a distress message from the ss. *Sunnewarkco* advising ashore on old proprietor, vessel also stated in danger but made no reply to request for D.F. test. At 08.30 G.M.T. Red head informed agents in St. John who stated would have three tugs held in readiness, the ss. *Lingan* and ss. *Canadian Carrier* were also advised. At 09.55 G.M.T. Red head asked the *Sunnewarkco* for position and if tugs would be of assistance but received no reply. At 10.04 A.D.F. bearing was taken which placed vessel at Little river which position proved correct. On same day the *Sunnewarkco* backed off ledges into deep water and proceeded to St. John with assistance of tug *Ocean Eagle* and D.F. bearings.

Belle Isle Direction Finding

SS. *Leicester*.—At 12.40 A.M., on June 17, 1926, the Belle Isle Nfld., Direction Finding station received a distress message from the ss. *Leicester* position 50.48 N. 53.21 W. requires assistance water making fast pumps not able to cope with same. This information was broadcasted and Marine and Fisheries and Bowring Brothers St. Johns, Nfld., advised. Further communications were handled by the Fogo, Nfld., station and it was ascertained that *Leicester* was at Bay de Verde awaiting arrival of pumpboat.

Yarmouth Directing Finding

Tug *Ballenas*.—At 13.30 G.M.T. on July 7, 1926, the Yarmouth Direction Finding station received a distress message from the ocean going tug *Ballenas* struck Race Point Seal island at 13.05 G.M.T. This S.O.S. was cancelled at 13.35 G.M.T. the *Ballenas* advising crew in no danger and landing Seal island requests that assistance be sent to pull vessel off. Yarmouth got in touch with C.G.S. *Dollard* immediately. At 11.48 G.M.T. Yarmouth had given a bearing to the *Ballenas* which checked with soundings taken by Master and a second bearing was being given when vessel struck. The Marine agent, St. John, Wireless officer, Halifax, and Hugh Cann & Sons, Yarmouth, were notified, the latter advised would send tug at once to assist. The *Ballenas* was refloated with assistance of *Dollard* and tug on July 8, and towed to Yarmouth.

The East Coast Radio stations were also of assistance to the ss. *Wimborne*, *Artena*, *Baron Wemyss*, *Montrose*, *Manchester Civilian*, *Canadian Aviator*, *Manchester Spinner*, *Atlas*, *Leopold L.D.*, *Hindustan*, *Emperor of St. John*, *H. J. Lawrence*, *President Harding*, and *Lord Beaconsfield*.

APPROPRIATION AND EXPENDITURE

The parliamentary appropriation for the Marine Department for the fiscal year 1926-27 was \$8,073,436.51; the expenditure, \$7,598,556.85; leaving an unexpended balance for the department of \$474,879.66.

CORRESPONDENCE

The number of letters received during the fiscal year 1926-27 was 73,163.

The number of letters sent out during the fiscal year 1926-27 was 28,700; this does not include 8,000 circular letters despatched.

The above does not include letters received and sent out by the branches transferred from Naval Service or those received and sent out by the Fisheries branch.

NEW LEGISLATION

During the parliamentary session of 1927, new legislation affecting the department was enacted as follows:—

17 George V, Chapter 8.—An Act to provide for a loan to the Harbour Commissioners of Montreal; assented to February 18, 1927.

17 George V, Chapter 46.—An Act to provide for a loan to the Chicoutimi Harbour Commissioners; assented to April 14, 1927.

17 George V, Chapter 47.—An Act to amend The Chicoutimi Harbour Commissioners' Act; assented to April 14, 1927.

17 George V, Chapter 58.—An Act respecting the Halifax Harbour Commissioners; assented to April 14, 1927.

17 George V, Chapter 62.—An Act to amend the Act respecting the Department of Marine and Fisheries; assented to April 14, 1927.

17 George V, Chapter 67.—An Act relating to the Harbour of Saint John in the Province of New Brunswick; assented to April 14, 1927.

17 George V, Chapter 70.—An Act to amend the Three Rivers Harbour Commissioners' Act; assented to April 14, 1927.

17 George V, Chapter 73.—An Act to provide for a loan to the Vancouver Harbour Commissioners; assented to April 14, 1927.

A. JOHNSTON,

Deputy Minister of Marine.

DOMINION OF CANADA

SIXTIETH
ANNUAL REPORT

OF THE

FISHERIES BRANCH

Department of Marine and Fisheries

FOR THE YEAR

1926-27



OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1927

*To His Excellency the Right Honourable Viscount Willingdon, G.C.S.I.,
G.C.M.G., G.C.I.E., G.B.E., Governor General and Commander in Chief
of the Dominion of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

I have the honour to submit herewith, for the information of your Excellency and the Parliament of Canada, the Sixtieth Annual Report of the Fisheries Branch of the Department of Marine and Fisheries.

I have the honour to be,

Your Excellency's most obedient servant,

P. J. ARTHUR CARDIN,
Minister of Marine and Fisheries.

DEPARTMENT OF MARINE AND FISHERIES,

OTTAWA, August, 1927.

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DEPUTY MINISTER'S REPORT

To the Hon. P. J. A. CARDIN,
Minister of Marine and Fisheries.

SIR,—I have the honour to submit the Sixtieth Annual Report of the Fisheries Branch of the Department, which is for the fiscal year ended March 31, 1927.

The report deals with the following subjects:—

- Review of the Fisheries of 1926.
- Operation of the Fish Inspection Act.
- The Inspection of Canneries and Canned Fish.
- Fisheries Intelligence Service.
- Fishing Bounty.
- Fish Culture.
- North American Committee on Fisheries Investigation.
- International Fisheries Commission.
- Marine Biological Board.
- Oyster and Scallop Investigations.

Appendices to the report include the following:—

- Report of Inspectors of Fisheries.
- Report on Activities of Marine Biological Board.
- Report on Oyster and Scallop Investigations.
- Fishways and Removal of Obstructions.
- Fisheries Expenditure and Revenue.
- Entries of United States Fishing Vessels.
- Summary of Licenses Issued.

REVIEW OF THE FISHERIES OF 1926

The production of fish and fish products during the year under review was considerably greater than during 1925, while the marketed value was greater by some \$8,418,502, the value being \$56,360,633. The latter value has only been exceeded twice in the history of the industry, and then during the war years when prices were much higher than at present.

The following table shows the marketed value by provinces, as compared with the years 1925 and 1924:—

	1926	1925	1924
	\$	\$	\$
Nova Scotia.....	12,505,922	10,213,687	8,777,251
New Brunswick.....	5,325,478	4,798,589	5,383,286
Prince Edward Island.....	1,358,934	1,598,119	1,201,772
Quebec.....	3,110,964	3,044,919	2,283,314
Ontario.....	3,152,193	3,436,412	3,557,587
Manitoba.....	2,328,803	1,466,939	1,232,563
Saskatchewan.....	444,288	479,645	482,492
Alberta.....	749,026	458,504	339,107
British Columbia.....	27,367,109	22,414,618	21,257,567
Yukon Territory.....	17,866	15,370	18,773
	56,360,633	47,926,802	44,534,235

The province of Nova Scotia shows an increase in value of over two and a quarter million dollars. The fisheries of this province expanded remarkably during the year, due to increased demands, both in Canada and abroad, especially in the fresh fish industry. During the summer months there was an increase in the catch of over 50,000,000 pounds. Fifteen new vessels were built for the industry during the year.

There were increases in the catch of haddock, pollock, herring, sardines, alewives, smelts and tom cod in the province of New Brunswick, which accounts for the increase in value.

The province of Prince Edward Island recorded a decrease in the value of the fisheries. This was due to lower catches of cod, smelts and lobsters, three of the chief fisheries of the province.

In the province of Quebec the value and production was about the same as in the previous year. Smaller catches of cod and mackerel were offset by slightly higher catches of herring, salmon and lobsters.

The province of Ontario shows a drop in the value with decreases in the production of whitefish, pickerel and pike.

There was a splendid increase in production in the province of Manitoba, practically all kinds of fish being taken in larger quantities. Saskatchewan reports a slight decrease, while in Alberta the production and value were higher.

In the Pacific Division, which comprises the province of British Columbia, there was an increase in the production of salmon, which mainly accounts for an increase of nearly five million dollars in the value of the fisheries of that division.

ATLANTIC COAST

Cod, Haddock, Hake and Pollock.—The catch of these kinds was 3,425,544 cwts. This is an increase over the catch of 1925 of 553,213 cwts. Each kind shows an increase in the province of Nova Scotia, with cod showing an increase of over 450,000 cwts. The catches of haddock and pollock were greater in New Brunswick, while there were decreases recorded in the other two varieties. Prince Edward Island and Quebec showed decreases in the catch of both cod and hake. Of the total catch there were 439,281 cwts. used fresh (including fresh fillets). This is an increase of 127,923 cwts. over the quantity sold in the same manner in the previous year. There were 151,357 cwts. of smoked (including smoked fillets) prepared, as compared with 103,116 cwts. in 1925.

The Lunenburg banking fleet landed some 372,000 qts. of cod. The fleet during 1926 comprised 92 vessels, which was 12 more than in 1925. The price received for their product was considerably less than for the 1925 catch.

Eleven steam trawlers operated out of Nova Scotian ports during the year.

Mackerel, Herring and Sardines.—There were 1,531,399 cwts. of these fish landed, compared with 1,428,155 cwts. during 1925, or an increase of 103,244 cwts.

The catch of herring in Nova Scotia was some 58,000 cwts. greater than the year before. The catch was about the same in Prince Edward Island, while in New Brunswick and Quebec there were increases of 50,000 cwts. and 39,000 cwts. respectively. The quantity of herring smoked was 133,163 cwts., which was an increase of 43,219 cwts.

The catch of mackerel was only 115,487 cwts., compared with 187,661 in 1925. Owing to the condition of the American market, which was practically glutted with these fish, the demand for mackerel was small and, therefore, the fishery was prosecuted only in an indifferent manner.

There were 173,166 barrels of sardines taken, compared with 158,533 barrels during the previous year. These fish were very plentiful but the demand, which

comes mainly from the American canneries, was very limited. Consequently not nearly as many were taken as might have been. The pack of these fish locally was the largest in the history of the industry.

Other Sea Fish.—The catch of halibut was 24,823 cwts., which is an increase of 3,000 cwts. over the previous year. There were 12,935 cwts. of swordfish taken, which is nearly three times the quantity taken in 1925. The catch of tom cod was 20,239 cwts. and of flounders 15,798 cwts., both an increase over the previous year.

Shellfish.—There were 339,583 cwts. of lobsters taken, which is a slight decrease of 1,255 cwts. The catch and its disposal by provinces, as compared with the same period for the year 1925, was as follows:—

	Catch	Marketed Shell	Canned
	Cwts.	Cwts.	Cases
1926			
Nova Scotia.....	184,316	71,443	56,277
New Brunswick.....	59,611	15,861	24,041
Prince Edward Island.....	66,298	3,153	29,442
Quebec.....	29,358	847	13,759
1925			
Nova Scotia.....	170,698	63,525	53,745
New Brunswick.....	65,894	10,991	27,236
Prince Edward Island.....	78,570	10,272	34,121
Quebec.....	25,676	1,313	12,395

There were 19,898 barrels of oysters taken, compared with 19,960 barrels in 1925.

The quantity of clams and quahaugs dug was 41,417 barrels, which was an increase of 12,958 barrels. Scallops also show an increase, there being some 23,200 barrels taken compared with 17,718 barrels.

River Spawning Fish.—There were 52,795 cwts. of salmon taken, which is a slight drop from the previous year.

Some 90,481 cwts. of smelts were taken, compared with 75,457 cwts. in 1925. Of the total catch for 1926 New Brunswick contributed 59,400 cwts., which was an increase of nearly 13,000 cwts.

The catch of alewives again shows a big increase, some 71,479 cwts. being landed while in 1925 there were only 56,781 cwts. The quantity landed in Nova Scotia was less, while in New Brunswick there was a large increase. About half of the catch was salted.

INLAND FISHERIES

There was an increase in the catch of whitefish of 3,964 cwts., some 190,644 cwts. being landed. This is the largest catch of whitefish recorded since the year 1919. Manitoba shows an increase of some 16,000 cwts., and is accounted for largely in Lake Winnipeg where the whitefish were more plentiful than for some years. There were 126,086 cwts. of pickerel, 30,385 cwts. of blue pickerel and 72,520 cwts. of pike taken, compared with 86,877 cwts., 34,453 cwts. and 54,217 cwts. respectively during 1925. Ontario showed a decrease in the catch of all three kinds, Manitoba recorded an increased catch of nearly double the quantity of pickerel and pike taken during 1925. The

catch of pickerel and pike in Saskatchewan was slightly greater, while in Alberta it was considerably greater.

From the Great Lakes' waters in Ontario there were taken 44,122 cwts., of fresh water herring or ciscoes. This is a decrease of 1,433 cwts. from the catch of 1925.

The provinces of Manitoba and Alberta showed substantial increases in production, while the catches in Saskatchewan and Ontario fell off somewhat.

PACIFIC COAST

The marketed value of the fisheries shows a large increase over that of the previous year amounting to nearly five million dollars. The increase was chiefly due to the larger pack of salmon with an increase in value of nearly four million dollars. The halibut and pilchard fishery were responsible for the remainder of the increase, although the catch of halibut was slightly less than in the previous season.

Salmon.—There were 2,125,555 cwts. landed, compared with 1,873,376 cwts. in 1925 or an increase of 252,179 cwts. The number of cases canned was 2,065,185 compared with 1,720,622 in 1925. The total marketed value of the salmon catch was \$18,776,762 compared with \$14,973,885. The latter value was about two million dollars greater than the value in 1924.

The pack this year was a record one and was due to the increased demand for the fall varieties, viz., pinks and chums. The number of cases of sockeye canned was 336,995 which is an average one. The pack of these fish on the Fraser river was larger than usual owing to a late run occurring during the last of September and the first of October. The pack of cohoes was fair while that of pinks was a record one of 772,992 cases. Likewise the pack of chums, 701,971 cases, was a record one.

Halibut.—There were 315,095 cwts. of halibut landed, a decrease of 3,145 cwts. from the catch of 1925. The drop was chiefly in the landings made by American vessels.

Herring.—The catch was 1,301,269 cwts. which was a decrease of over 100,000 cwts. from the catch of the previous year. There were dry salted 938,647 cwts. this being the second largest pack on record but still some 144,000 cwts. less than the record.

Pilchards.—The catch of these fish was more than treble that of 1925, there being some 969,958 cwts. landed. The great bulk was used in the manufacture of meal and oil. There were 7,948 tons of meal produced and 1,898,721 gallons of oil. The greater part of the oil is shipped to the United States and Great Britain, but the meal is sent chiefly to Japan.

Whales and Seals.—Two whaling stations were in operation during the year, both on the Queen Charlotte islands. The number of whales taken was 269.

The number of fur seals taken by Indians under the Pelagic Sealing Treaty was 2,824.

INSPECTION OF FISH

The inspection of certain kinds of fish, and the packages in which they are marketed, is carried on under authority of the Fish Inspection Act. The Act makes it necessary for packers to have both fish and barrels in accordance with its requirements and empowers Inspectors to examine such whenever and wherever it is necessary and convenient.

On the Atlantic coast during the year there were inspected 44,685 packages of various kinds containing salted herring, mackerel, alewives and salmon.

There were also inspected 68,648 boxes of smoked herring which were prepared for export. In addition to these 56,146 empty barrels were examined and 1,296 empty pails to ascertain whether they were up to the standard required by the Act before they passed into the hands of the packers.

On the Pacific coast the large and very important trade in dry salted herring between British Columbia and China was supervised by the department's inspectors. Provided the container is of standard size and filled to capacity with fish that are properly cured a certificate to that effect is issued by the inspector to the shipper of each shipment and the inspection system is now so satisfactory to shippers that they would not think of making a shipment without the official certificate. During the year under review 190,365 boxes of dry salted herring, each containing four hundred pounds, were inspected.

Under this system of inspection the quality of the cured articles on both coasts is being rapidly improved. The greatest and probably the most important improvement of all is in the quality and strength of the barrels that are now being made all over the Atlantic coast, which alone would seem to justify the institution of our inspection system.

INSPECTION OF CANNERIES AND CANNED FISH

The inspection of fish canneries of all kinds throughout Canada, the raw material to be used therein and the process of canning the product and the labelling and marking of the cans was carried on during the year 1925-26 as previously under the provisions of the Meat and Canned Foods Act. This inspection is carried on by the department's staff of fishery overseers as part of their regular duties. There are between six and seven hundred canneries, large and small, canning fish of various kinds on the Atlantic and Pacific coasts. As a result of the inspection that has been conducted for several years there is a marked improvement not only in the conditions under which canning operations are carried on from the sanitary point of view but in the quality of the canned product as well. Defective buildings and equipment are being constantly rectified and improved at the instigation of the inspecting officers.

FISHERIES INTELLIGENCE SERVICE

Under this service there was carried on during the season of 1926:—

1. The collection of monthly statistics of the sea fisheries, and the compilation of such in a summarized form for publication through the press each month.

2. The publication of a quarterly bulletin containing the statistics in detail. The bulletin is distributed to the trade and all directly concerned. The statistics are practically all collected by the regular fishery officers while performing their other duties as such and at very little additional cost.

3. The collection of information concerning supplies of bait day by day along certain stretches of the coast during the spring and summer months. The information is gathered by the officers of the department, who send it by telegram daily to certain ports where it is posted up for information of masters of fishing vessels and those looking for bait.

FISHING BOUNTY

Under the authority of "An act to encourage the development of the Sea Fisheries and the Building of Fishing Vessels," the sum of \$160,000 is appropriated annually by the Governor in Council. It is distributed under the name of Fishing Bounty, by the Department of Marine and Fisheries amongst

fishermen, and fishing vessel and boat owners on the Atlantic coast under regulations made from time to time by the Governor in Council.

For the year 1926, payment was made on the following basis:—

To owners of vessels entitled to receive bounty, \$1 per registered ton, payment to the owner of any one vessel not to exceed \$80.

To vessel fishermen entitled to receive bounty, \$7.50 each.

To owners of boats measuring not less than 13 feet keel, \$1 per boat.

To boat fishermen entitled to receive bounty, \$5.60 each.

There were 11,036 bounty claims paid. In the preceding year there were 9,979 bounty claims paid.

The total amount paid was \$159,768.10 allocated as follows:—

To 582 vessels and their crew \$ 46,340 60

To 10,454 boats and their crew \$113,427 50

FISHING BOUNTY EXPENDITURE FOR 1926-27

County	Boats	Men	Amount	Vessels	Tons	Avg. Tons	Men	Amount	Total Amount
<i>Nova Scotia</i>			\$ cts.					\$ cts.	\$ cts.
Annapolis.....	181	286	1,794 50	1	14	14	2	29 00	1,823 50
Antigonish.....	114	164	1,032 40						1,032 40
Cape Breton.....	291	526	3,441 80	29	439	15	118	1,338 00	4,779 80
Cumberland.....	3	4	26 10						26 10
Digby.....	344	562	3,507 60						3,507 60
Guysboro.....	515	826	5,159 50	59	961	16	276	3,039 50	8,199 00
Halifax.....	1,020	1,345	8,580 10	77	1,169	15	324	3,602 50	12,182 60
Inverness.....	250	500	3,061 90	8	107	13	38	394 00	3,455 90
Kings.....	37	60	378 60						378 60
Lunenburg.....	497	580	3,755 50	153	8,060	52	2,056	23,487 30	27,242 80
Pictou.....	20	26	168 40						168 40
Queens.....	174	275	1,714 70	15	262	17	93	964 00	2,678 70
Richmond.....	341	614	3,784 30	9	139	15	34	394 50	4,178 80
Shelburne.....	502	914	5,627 40	18	485	27	145	1,572 50	7,199 90
Victoria.....	257	373	2,348 60	5	73	15	14	179 50	2,528 10
Yarmouth.....	121	280	1,689 70	9	515	57	188	1,935 00	3,624 70
Total.....	4,667	7,335	46,071 10	383	12,224	32	3,288	36,935 80	83,006 90
<i>New Brunswick</i>									
Charlotte.....	269	456	2,840 10						2,840 10
Gloucester.....	277	687	4,167 20	171	2,786	16	759	8,483 40	12,650 60
Kent.....	65	119	732 00	7	76	11	8	136 50	868 50
Northumberland.....									
Restigouche.....	1	3	18 50	3	30	10	9	100 50	119 00
St. John.....	30	38	242 80						242 80
Total.....	642	1,303	8,000 60	181	2,892	16	776	8,720 40	16,721 00
<i>Prince Edward Island</i>									
Kings.....	530	810	5,118 50	1	22	22	1	30 00	5,148 50
Prince.....	700	936	5,986 15	4	55	14	8	119 90	6,106 05
Queens.....	143	303	1,865 00	4	48	12	8	102 00	1,967 00
Total.....	1,173	2,049	12,969 65	9	125	14	17	251 90	13,221 55
<i>Quebec</i>									
Bonaventure.....	596	950	6,043 10	2	23	11	8	83 00	6,126 10
Gaspe.....	2,519	5,028	30,864 15	7	102	74	33	349 50	31,213 65
Saguenay.....	751	1,382	8,509 80						8,509 80
Matane.....	106	153	969 10						969 10
Total.....	3,972	7,513	46,386 15	9	125	14	41	432 50	46,818 65
Grand total..	10,454	18,200	113,427 50	582	15,366	26	4,122	46,340 60	159,768 10

FISH CULTURE

The more important fresh-water and anadromous food fishes, such as Atlantic salmon in the east, whitefish, salmon trout and pickerel in the interior, and Pacific salmons in the west were given first consideration in the fish cultural operations of the department during the calendar year 1926, but in response to a constantly increasing public demand, greater attention was paid to game fish, and the distribution of game trout was approximately the same as in the previous year which was greater than ever before.

Satisfactory progress was made in the development of the rearing ponds and brood stock of trout at the St. John hatchery, New Brunswick, which produced over two million, six hundred thousand eggs during the year. With the increased demand for assistance from areas that are beginning to feel the need of restocking, the necessity for increased facilities for retaining and feeding fry so as to afford a longer season for distribution is becoming more apparent every year.

The total distribution from all hatcheries was greater by over fourteen and one-half million than it was in 1925. The distributions of sockeye salmon and whitefish were larger by approximately two and one-half and forty-three million respectively, and the distributions of Atlantic salmon, cisco and pickerel were smaller by approximately three, ten and fifteen and one-half million respectively, than they were in the previous year, with minor variations in the other species.

In addition to the distributions that were made from the hatcheries, twenty-five lakes received allotments of fry or older fish from other bodies of water. This work was largely confined to the western provinces where there are many districts that are not readily accessible to existing hatcheries. It involved the capture, and transfer in many instances for a considerable distance, of sixty-eight thousand three hundred and sixty-two fish, comprising nine different species.

The seeding of remote and isolated waters (to which it is not feasible to transfer fry from existing hatcheries) was continued in British Columbia and fifteen million, eight hundred and twenty-four thousand, five hundred sockeye salmon eggs, collected in the Pemberton district below Hell's Gate, and in the Lakelse district (the Lakelse eggs were replaced from Pemberton) were planted in the one-time spawning beds of such important sockeye areas as Stuart, Francois, Bowron, Quesnel, Shuswap and Anderson lakes in the Upper Fraser above Hell's Gate.

Examinations and inspections were made in the different provinces with a view to locating waters where trout eggs might be obtained for hatchery purposes, and with a view to locating sites where the fish cultural service might be advantageously extended by the construction of new establishments in districts that are difficult to cover from existing hatcheries.

As opportunity offered, the general inspection of waters throughout the country, which was initiated a few years ago, was continued by the officers and employees of the fish cultural and fishery services.

The Canadian National Railway, Canadian Pacific Railway, Dominion Atlantic Railway, Fredericton and Grand Lake Coal and Railway Company and the New Brunswick Coal and Railway, Esquimalt and Nanaimo Railway, Kettle Valley Railway and the Pacific Great Eastern Railway continued their assistance and co-operation of the previous year by most generously furnishing free transportation for shipments of game fish and game fish eggs with their attendants. A similar courtesy was recently extended by the Cumber-

land Railway and Coal Company. The extent of this co-operation is indicated by the following summary:—

—	Total mileage on trip passes	Number of passages	Mileage baggage car permit			Number Cases or cans			Number of permits
			Full	Empty	Total	Full	Empty	Total	
C.N.R.....	25,811	249	13,465	16,000	29,465	1,020	986	2,006	228
C.P.R.....	12,827	96	7,438	6,634	14,072	382	358	740	119
F. & G.L.C. & R. Co. & N.B.C. & R.....	90	2	45	45	90	10	10	20	2
P.G.E.....	694	8	347	347	694	4	4	8	8
E. & N.....	1,024	20	473	419	892	57	61	118	17
D.A.R.....	2,509	23	1,255	991	2,246	138	121	259	23
	42,955	398	23,023	24,436	47,459	1,611	1,540	3,151	397

NOTE.—Number of passages refers to transportation one way. A return trip counts as two passages. Number of permits refers to one way passage for cases or cans, either by permit, special authority or free transportation without a permit form.

The department also participated with assortments of hatchery products and equipment in several exhibits for portraying the natural resources of the country. These exhibits were of considerable educational value and attracted great interest.

The transfer of the hatcheries previously operated by this department, to the province of Ontario, which was referred to in the last report, became effective on June 30, 1926, and the permanent staffs employed therein were retired or superannuated under the provisions of the Superannuation Act of 1924.

Most gratifying reports are received from all districts where fish cultural operations are carried on in a systematic way. The return of sockeye to the Fraser river watershed was the largest for many years and the commercial catch exceeded all expectations. A record was attained in the collection of Fraser river sockeye eggs which was eleven million in excess of that of last year and over sixty-three per cent in excess of the collection of 1922, the corresponding year in the four year cycle that obtains in the Fraser. The run to the Pemberton district was considerably larger than that of 1925, and all previous collections of eggs were exceeded with a take of forty-five million. A most unexpected run made its appearance late in October in Adams river, tributary to Big Shuswap lake, and in Little River which connects Big and Little Shuswap lakes. It was conservatively estimated that at least one-half million sockeye salmon spawned in these streams. The local fishery officers kept all the tributaries to these lakes under close observation during the spawning season and their evidence is to the effect that no sockeye spawned in any of the streams in this district except the two above mentioned. Nothing approximating this run of 1926 has been seen in this region since before the Hell's Gate disaster of 1913. A record collection was also made at Rivers Inlet and the streams at the extreme head of Owikeno lake, in which the runs were almost extinct a few years ago, were abundantly seeded. All previous collections of sockeye eggs were also exceeded at Lakelse lake on the Skeena, and conditions generally at the several hatcheries on Vancouver island were most promising.

Up to June 30, 1926, when eight hatcheries were transferred to the province of Ontario, the department operated thirty-two main hatcheries, six subsidiary hatcheries, four salmon retaining ponds, one eyeing station and several egg collecting stations. The output from these establishments during 1926

was seven hundred and twenty-one million, nine hundred and eighty-two thousand, eight hundred and eight, as shown by species in the following statement:—

STATEMENT, BY SPECIES, OF THE FISH AND FISH EGGS DISTRIBUTED FROM THE HATCHERIES DURING THE YEAR ENDED DECEMBER 31, 1926

Species	Green eggs	Eyed eggs	Fry	Advanced fry	Fingerlings	Yearlings and older fish	Total distribution
<i>Salmo salar</i> —Atlantic salmon.....		440,000	4,797,780	8,494,800	7,909,616	11	21,642,207
<i>Salmo salar</i> <i>sebago</i> —Landlocked salmon.....		25,250		62,035			87,285
<i>Salmo irideus</i> —Rainbow trout.....			342,700	139,917	67,863	763	551,243
<i>Salmo clarkii</i> —Cutthroat trout.....		216,250	655,190	293,750	166,890		1,332,080
<i>Salmo gairdneri</i> —Steelhead salmon.....			222,804				222,804
<i>Salmo gairdneri</i> <i>kamloops</i> —Kamloops trout.....		1,581,000	351,509				1,932,509
<i>Salmo trutta leucoma</i> —Loch leven trout.....			336,000	210,000		714	546,714
<i>Salmo fario</i> —Brown trout.....				164,295	46,919		211,214
<i>Oncorhynchus nerka</i> —Sockeye salmon.....	1,500	39,423,400	57,305,668		5,029,361	3,854	101,763,783
<i>Oncorhynchus tshawytscha</i> —Spring salmon.....			463,800		221,527		685,327
<i>Oncorhynchus kisutch</i> —Coho salmon.....		793,170					793,170
<i>Oncorhynchus gorbuscha</i> —Pink salmon.....					25		25
<i>Oncorhynchus keta</i> —Chum salmon.....						40	40
<i>Salvelinus fontinalis</i> —Speckled trout.....		535,250	417,127	578,500	2,548,226	3,849	4,132,952
<i>Coregonus clupeaformis</i> —Whitefish.....			478,521,750				478,521,750
<i>Cristiomer namaycush</i> —Salmon trout.....			11,183,290	1,580,000	5,399,415		18,162,705
<i>Argyrosomus arcti</i> —Cisco.....			1,362,000				1,362,000
<i>Stizostedion vitreum</i> —Pickerel.....		1,380,000	88,655,000				90,035,000
	1,500	44,444,320	644,614,618	11,523,297	21,339,842	9,231	721,982,808

Full particulars regarding the extent and scope of this service appear in the Annual Report on Fish Culture for 1926.

NORTH AMERICAN COMMITTEE ON FISHERY INVESTIGATIONS

Meetings have been held as follows: On July 9, 1926, at St. John's, Newfoundland, and on April 28, 1927, at Washington, D.C.

The fisheries statistics of the various countries fishing the banks of the northwestern Atlantic are being correlated, so as to make it possible to follow the full fishery of the banks of that region. Mr. O. E. Sette of the United States Bureau of Fisheries has prepared from all the available statistics a summary of the total annual catches of cod of the region, as taken by Newfoundland, France, Portugal, Canada, and the United States during the past forty years or more. This summary shows that the cod fishery has furnished annually around a billion pounds of fish, ranging from eight hundred and fifty million pounds to one billion three hundred and fifty million pounds. Although there have been considerable fluctuations, these have been upward as much as downward, so that there is no evidence of any definite decline in the fishery or of any depletion of the stock.

The codfish has been a particular object of investigation for this committee. Mr. W. C. Schroeder has been studying the cod of the coast of the United States, and has found that fish living in the summer off cape Cod migrate to the New Jersey coast during the winter and return in the spring. In the winter of 1926 this migration was smaller than in previous winters. In the fall of 1925 and during 1926 smaller fish than previously appeared off cape Cod and predominated in the catches. Correspondingly the fish of the winter of 1926 off the New Jersey coast were reported as smaller than usual. Fish tagged at Mount Desert, Maine, have been found to move chiefly eastward to both coasts of Nova Scotia,

only an occasional one moving westward and reaching as far as cape Cod. Fish tagged on Georges bank in 1926 have yielded only one return so far, and that on the same bank, showing no distant movement whatever.

Mr. G. L. Duff has studied the growth of the cod in Canadian waters, finding in particular that the scales do not grow similarly to the whole fish throughout the year, but grow relatively more rapidly at one time and relatively less rapidly at another. Cod have been tagged, 275 off Halifax, N.S., in 1925, and 3,747 off Shelburne, N.S., in 1926. Of the former lot more were recaptured in the following year than during the year in which they were tagged. They were retaken only along the coast and at no great distance, going more to the southwestward (nearly to Liverpool, N.S.) in the second year. The Shelburne cod showed very little movement, and that chiefly to the eastward, going as far as Liverpool, N.S., during the season, but reaching farther eastward to Halifax during the succeeding winter.

The haddock of the Canadian coast have been under investigation. Dr. Huntsman and Mr. A. W. H. Needler have found that the haddock population of the Bay of Fundy, particularly of the New Brunswick shore, failed to receive any considerable number of young for a series of years, with a resultant decline in the fishery. Then the young came in suddenly and in a year or two the fishery greatly increased and has continued at a high level. Mr. Needler has found that the haddock grows more rapidly in the early years of its life in the warm waters of Passamaquoddy bay, New Brunswick, than in the cold waters on the outer coast of Nova Scotia near Lockeport, but this rapid growth falls off more rapidly in later years in the warm water than in the cold. He has found that the rapid growth of the year is limited to the months from August to October. Two thousand five hundred and forty haddock were tagged near Shelburne, N.S., in 1926. They showed very little movement southwestward along the coast, but considerable movement northeastward, as far as Halifax and Sable Island bank, twice as far as the cod tagged simultaneously with the haddock.

The Canadian investigations of the mackerel have shown that its spawning in the Bay of Fundy is negligible in amount and without success in producing fry, and on the outer coast of Nova Scotia the eggs fail to develop into fry. In the gulf of St. Lawrence, however, spawning is extensive and very successful. Late in the summer the fry are to be found passing out of the gulf around Cape Breton island. The eggs have been found to require warm water for successful development. Dr. P. Cox has been studying the mackerel of the Canadian coast, and finds evidence of differences between those of southwestern Nova Scotia and those of the gulf of St. Lawrence. In 1925 and 1926, two thousand three hundred and eighty-two mackerel were tagged in Canadian waters. The returns from those tagged at Yarmouth show movement northeastward to the Gut of Canso, northward into the Bay of Fundy, and westward to the coast of Maine. Fish tagged at the Magdalen islands in 1925 showed movement to Prince Edward island the same season, and the next year some of them returned to the coast near Halifax and in Massachusetts.

In the United States Mr. O. E. Sette has found that mackerel tagged in 1925 at various points from Buzzards bay, Mass., to Casco bay, Maine, spread in both directions along the coast from the point of tagging, but did not migrate far. The following year those recaptured were taken on the whole to the southwest along the coast from where they had been tagged the previous year, one tagged on the coast of Maine being taken at Fire island, N.Y. Mackerel tagged off Delaware and Maryland in 1926 gave one recapture several months later near cape Cod. Mackerel apparently spawned in the year 1923 have furnished a vast proportion of the commercial catches made on the New England coast in

1926, although the "1921" year class would seem to have contributed fair numbers in the autumn. Extensive spawning was observed in Massachusetts bay in 1926, where very large numbers of the eggs and fry were obtained.

INTERNATIONAL FISHERIES COMMISSION

This commission is entrusted, under the provisions of the North Pacific Halibut Treaty between Canada and the United States, with making a thorough investigation into the life history of the Pacific halibut as well as recommendations to the two Governments as to the regulation of the fishery in the North Pacific, including Behring sea, which may seem desirable for the preservation and development of the fishery. The treaty provides for an annual close season of three months—from November 16 in each year to February 15 following, both days inclusive—but upon the recommendation of the commission this close season may be modified or suspended at any time after three such seasons. The treaty became effective on November 1, 1924, and the commission began its work very shortly thereafter. Hence it is expected to submit its first report to the two Governments during the approaching year.

The task with which the commission is charged is one of great magnitude and involves very great and peculiar difficulties. The fishery extends from the coast of Washington, northward and westward to and including Bering sea. The commission has, however, been carrying out the investigation with energy and despatch, and it explains that notwithstanding some serious setbacks the work has so far progressed as anticipated.

Though the investigation must be highly scientific in method, the commission has insisted from the outset that it be carried out along practical lines with close adherence to facts and the avoidance of unsupported theory or speculation. Its aim is to determine beyond any doubt the actual condition of the fishery at present and its trend to such condition from the start, the nature of the remedial measures that should be applied to save the fishery and build it up and the conditions that must be met in applying such measures.

A wealth of statistical information has been gathered. This shows conclusively a general decline in the abundance of fish on all areas but especially on the more southern ones which have been fished for the longest period. For instance, in Hecate strait the average annual catch per skate of gear in 1914 was 165 pounds, while in 1926 it was 47 pounds. Then again, the size of fish taken is declining at an alarming rate. For instance, in 1921 the fish taken in Hecate strait were graded as 9.4 per cent large, 69.2 medium and 21.3 chickens and smaller, while in 1926 6.2 per cent were large, 63 medium, and 30.8 per cent chickens or smaller.

Extensive tagging operations have been conducted to determine the migration and to assist in ascertaining the growth of the fish. Studies have also been made as to races of fish, spawning conditions, sex, time of maturity, etc.

As it was essential that such work should be continued during the winter, including the close season, a suitable vessel was chartered for it. Splendid progress was made under the most trying weather and sea conditions until February 23 when the vessel was totally wrecked, but fortunately all on board were rescued, though the equipment of the scientific staff was lost.

About 7,000 fish were tagged up to the end of the fiscal year. Keeping in view the size and value of these fish, this is a large number. Of these approximately 900 have so far been returned. The commission explains that sufficient information has not yet been obtained to justify conclusions but the returns to date indicate that up to maturity there is practically no migration but that subsequently the fish may become migratory.

Investigations have also been conducted to determine the effects of using coarse and fine gear, i.e., large hooks and coarse lines, or small hooks and fine

lines. The indications are that the latter are more effective but do not, as was quite generally supposed, result in the capture of a much greater percentage of small fish.

The first report of the commission will be awaited with great interest not only by those interested in the two countries, but no doubt by investigators into fish life in all parts of the world.

MARINE BIOLOGICAL BOARD

This board operates under the control of the department. It has four stations; two on the Atlantic coast and two on the Pacific coast. At two of the stations on either coast, located at St. Andrews, N.B., and Nanaimo, B.C., fundamental researches are carried on, such as investigations into the life-history, growth and food of fishes, faunistic problems, physiological, biochemical and bacteriological work. At the other two located at Halifax, N.S., and Prince Rupert, B.C., the investigations deal with the methods of handling and preserving the products of the commercial fisheries. The Prince Rupert station was formally opened for work in November last.

During the year the board's staff, in addition to carrying on the ordinary work of the stations, again conducted short scientific and practical courses for fishery officers and fish hatchery officers, besides undertaking special investigations at the request of the Department.

The following were members of the board and its various committees during the year 1926:—

Dr. J. Playfair McMurrich, Chairman, Toronto, Ont.

J. J. Cowie, Secretary-Treasurer, Ottawa, Ont.

Dr. Philip Cox, Fredericton, N.B.

Dr. C. J. Connolly, Antigonish, N.S.

Dr. E. E. Prince, Ottawa, Ont.

Dr. C. H. O'Donoghue, Winnipeg, Man.

Very Rev. Canon Huard, Quebec, P.Q.

Dr. A. H. Hutchinson, Vancouver, B.C.

Dr. W. T. McClement, Kingston, Ont.

Dr. A. H. McKay, Halifax, N.S.

John Dybhavn, Prince Rupert, B.C.

A. Handfield Whitman, Halifax, N.S.

MEMBERS OF CENTRAL EXECUTIVE COMMITTEE

Dr. J. P. McMurrich.

J. J. Cowie.

Dr. W. T. MacClement.

Dr. E. E. Prince.

MEMBERS OF ATLANTIC SUB-EXECUTIVE COMMITTEE

A. Handfield Whitman, Chairman.

Dr. A. H. McKay.

Dr. C. J. Connolly.

Dr. P. J. Cox.

Dr. A. G. Huntsman, Secretary.

PACIFIC SUB-EXECUTIVE COMMITTEE

John Dybhavn, Chairman.

Dr. A. H. Hutchinson.

Dr. C. H. O'Donoghue.

Dr. W. A. Clemens, Secretary.

RESEARCH COMMITTEE

Dr. A. G. Huntsman, Chairman.	Dr. R. E. Foerster, Secretary.
Dr. W. A. Clemens.	Dr. A. H. Leim.
Dr. C. H. O'Donoghue.	Dr. Philip Cox.

Director Atlantic Coast Stations, Dr. A. G. Huntsman.

Assistant Director Atlantic Coast Stations, Dr. A. H. Leim.

Director Nanaimo, B.C., Station and Advisory Director Prince Rupert Station, Dr. W. A. Clemens.

Director Prince Rupert, B.C., Station, Mr. D. B. Finn.

A detailed report on the work of the Board's staff will be found at Appendix No. 2 of this publication.

SCALLOP AND OYSTER INVESTIGATIONS

During the summer of 1926 the department's naturalist conducted the following investigations:—

- (a) Scallop investigation in Mahone Bay, N.S.
 - (b) Scallop investigation at Ecum Secum, N.S.
 - (c) Oyster investigation in Tracadie Harbour, N.S., Ostrea Lake, N.S., and other localities in Nova Scotia and New Brunswick.
 - (d) Investigation of the effects of the slipper limpet on the oyster.
 - (e) Examination of quahaugs on the north shore of New Brunswick.
- A report on these investigations forms Appendix No. 4 of this report.

I regret to report the loss of life of sixty-five fishermen during the year—sixty-three on the Atlantic coast and two on the Pacific coast.

I am, sir,

Your obedient servant,

A. JOHNSTON,
Deputy Minister of Marine and Fisheries.

APPENDIX No. 1

REPORTS OF INSPECTORS OF FISHERIES

REPORT OF WARD FISHER, CHIEF INSPECTOR OF FISHERIES, PROVINCE OF NOVA SCOTIA, FOR 1926

The upward trend in production and value of the fisheries of the province has been marked, largely due to the vigorous and successful efforts to extend the Canadian markets, and to create a demand for improved quality products in the United States. These efforts were largely the result of the Fordney tariff, so-called, on fish and fish products entering the United States, and revealed to a surprising degree the possibilities for expansion of trade by the adoption of methods well known and practised by those engaged in other industries.

It is interesting to note the progress for the four-year period, as follows:—

	Catch	Marketed value fish and fish products
	lb.	\$
1923.....	198,000,000	8,448,385
1924.....	219,000,000	8,777,251
1925.....	247,000,000	10,213,779
1926.....	315,000,000	12,505,922

The history of the industry during the year 1926, was one of the most unusual, unparalleled features. Never in the history of the fisheries was there greater interest awakened, greater production achieved, wider markets secured or a brighter outlook for the oldest of the provincial resources.

At the opening of the season the markets were practically bare of supplies, as the catches of the preceding year were hardly sufficient to meet the demands, notwithstanding the catches were 28,000,000 pounds greater than in 1924.

The shortage of supplies for the first three months of 1926, or until the end of the Lenten season, was so pronounced that a large number of orders from outside the province could not be filled. Indeed, this condition has continued to a considerable degree throughout the year. It is probably that this condition cannot be favourably met until operating facilities are greatly increased, and cold storage and processing establishments are enlarged.

The interesting feature in this regard, which speaks volumes for the need of continued enlargement of the markets is that the catches for the summer months of June, July, August, September and October were 52,000,000 pounds greater than the same period of 1925.

As a further evidence of the expanding markets, it should be noted that more than two thousand carloads of fresh and smoked fish products, together with large quantities of less-than-carloads, and by express, were forwarded to the upper provinces and the west as far as British Columbia.

An additional evidence of the growing interest in the fisheries is seen by the number of new and proposed establishments in all parts of the province.

The proposed new cold storage plant for Halifax has become an absolute necessity, and will probably be constructed during the present year.

The value of such establishments has already been referred to. Our inshore and offshore fisheries are of such particular value as to become a necessity. Fishing fleets, operating from ports where such plants exist, follow as a matter of course. Centralization of operations is important, if such fisheries are to survive or revive. Halifax, Canso, Port Hawkesbury, North Sydney, Yarmouth and Lunenburg are cases in point.

Fifteen new vessels were built the past year. In addition to these, a number of vessels employed in fishing, but for several years engaged in freighting, returned to the fleet.

The steam trawler *Willoughby* purchased in England arrived at Halifax November 25, from which port she will operate the present winter. The *Willoughby* is a 138-foot steel vessel, having a registry of 127 tons.

The *Lord Darling*, 100 tons net, which arrived from Grimsby in December, 1925, has been landing its catch at Canso and Port Hawkesbury.

YEAR'S REVERSES

While the fisheries were prosecuted with eminent success, there were two outstanding reverses.

The loss of two of the Lunenburg fleet, with all hands, constituted the greatest tragedy in the history of the fleet.

In 1925, when four fishermen of the Lunenburg fleet were lost, the first sea-side memorial service was held. It was a beautiful and most impressive tribute, the sea bearing on its bosom the wreaths and flowers of remembrance, which drifted with the tide, rising and falling in unison with the singing by the choirs massed on the harbour front. It was not anticipated that greater cause for sorrow would come for many years.

The loss of life the past season was well nigh overwhelming, and held in thrall the eight thousand persons in attendance at the public memorial service held on Sunday afternoon, October 3.

The roster of the dead contained the names of 52 fishermen, 25 of whom were lost with the *Sylvia Mosher*, and 23 with the *Sadie Knickle*, when both schooners were wrecked off Sable island in August. The Captains, John D. Mosher and Charles Corkum, were exceptionally fine characters and held in highest esteem. They drew an eager, sturdy and enterprising group of fishermen to man the schooners. The loss, therefore, was the more deeply felt and added to the solemnity of the memorial service.

In the 7th of August gale 11 of the 13 large motor boats owned by the fishermen of New Harbor, Guysboro county, were lost, together with much fishing gear. Along other portions of the coast much damage was done to vessels, boats, establishments and gear.

THE PRINCIPAL FISHERIES

The increase in the catch of all varieties of deep sea fish was general, with the exception of mackerel and tuna, which shows a decrease of over 500,000 pounds, and 10,000 pounds respectively. Herring increased by nearly 6,000,000 pounds.

The three outstanding fisheries were the cod, the catch of which was 185.-890,000 pounds, having a marketed value of \$4,652,858, the haddock with a catch of 45,830,000 pounds, and marketed value of \$1,671,971, and the lobster fishery with a catch of 18,431,600 pounds, having a value of \$3,386,416.

The haddock fishery is becoming more valuable each year, as the demand for fresh, fresh filleted and smoked is rapidly increasing.

Of the cod catch the Lunenburg Grand Banks fleet landed 342,730 quintals, having an estimated value of \$1,700,000. The total number of vessels in the fleet was 92, an increase of 12 over 1925.

The average catch per vessel was 3,725 quintals, and like the total catch the highest in the history of the industry. The highliner for the season was the schooner *Mayotte*, Captain George Himmelman, with 5,450 quintals. The schooner *Mayotte* was at first mentioned as one of the possible contenders in the fishermen's races off Halifax, but at that time she was getting ready for a trip to Bay of Islands for a cargo of herring. The schooner *Maxwell Corkum*, Captain Leo Corkum, with 5,050 quintals, has the next highest catch.

The prices received for the first two catches this year was \$5.50 per quintal, a few vessels receiving \$6 per quintal. Several cargoes of the summer fish have been sold at \$5.50 per quintal, and it does not look as if the price will go any higher. Last year the fishermen received \$7.25 and \$7.15 for the first two catches, and \$8 for the summer catch.

LOBSTER FISHERY

The lobster catch was 18,431,600 pounds, valued at \$3,386,416, and by districts as follows:—

Cape Breton catch, 4,287,400 pounds, valued at \$660,006, an increase of 909,600 pounds, and in value \$140,968.

Eastern Mainland catch, 6,036,700 pounds, an increase in the catch of 944,700 pounds, and in value \$202,293.

Western Mainland catch, 8,107,500 pounds, a decrease in the catch of 492,500 pounds, but an increase of \$28,192 in value, due to better prices.

The following totals show the catch, pack and values, as compared with 1925:—

	Catch	1926		Pack
	Cwts.	Marketed value	Cases	Value
		\$		\$
Inverness.....	14,603	205,769	6,358	193,456
Richmond.....	8,338	133,698	2,362	70,024
Cape Breton.....	12,975	196,204	6,315	188,430
Victoria.....	6,958	124,335	3,283	122,865
Halifax.....	8,217	169,953	1,858	58,185
Guysboro.....	17,952	309,473	5,599	176,688
Antigonish.....	9,816	164,096	5,264	161,304
Pictou.....	17,294	258,310	8,617	252,050
Colchester.....	330	5,287	174	5,202
Cumberland.....	6,758	102,874	3,134	91,667
Lunenburg.....	3,313	64,281	479	14,814
Queens.....	4,737	73,456	85	3,060
Shelburne.....	23,289	513,379	4,893	157,573
Yarmouth.....	37,024	761,351	6,866	226,201
Digby.....	11,937	285,626	990	31,631
Annapolis.....	706	16,944		
Kings.....	69	1,380		
	184,316	3,386,416	56,277	1,753,150

	Catch	1925		Pack
	Cwts.	Marketed value	Cases	Value
		\$		\$
Inverness.....	11,156	168,928	5,267	163,175
Richmond.....	6,721	98,540	2,676	77,068
Cape Breton.....	10,875	162,444	4,832	145,424
Victoria.....	5,026	89,126	2,456	86,230
Halifax.....	5,176	92,728	1,134	34,185
Guysboro.....	11,650	184,527	2,794	87,723
Antigonish.....	8,664	134,673	4,297	133,213
Pictou.....	16,840	265,139	8,649	261,485
Colchester.....	638	9,557	319	9,471
Cumberland.....	7,952	121,076	3,773	112,278
Lunenburg.....	2,327	32,182	306	9,580
Queens.....	5,751	77,923		
Shelburne.....	24,811	448,454	6,553	199,270
Yarmouth.....	39,977	836,152	9,420	300,058
Digby.....	11,941	265,514	1,269	40,482
Annapolis.....	1,043	23,500		
Kings.....	150	4,500		
	170,698	3,014,963	53,745	1,659,642

MACKEREL, HERRING, ETC.

The mackerel fishery was quite generally unprofitable, as the American markets were well supplied and frequently over-supplied, with the large catches of the American fishermen. This was particularly true of the spring catch, which was so heavy as to keep the markets depressed during the fall run. As an instance of the conditions obtaining, it may be noted that of the large catch made at Hubbards early in November, 270 barrels were iced and shipped to Boston. The price offered was only 4 cents per pound, and as this would not pay transportation and duty charges, the shipment was returned to Hubbards, where the mackerel were salted and sold at a fair profit.

The gear largely used in the mackerel fishery, particularly of Cape Breton island, is wholly inadequate. While these fish were in great abundance in the island district, the catch was negligible, as hook and line fishing, largely practised, was futile the past year. Cape Breton pickled mackerel are the best produced and frequently bring a higher price in the American markets than importations from any other country. Notwithstanding the abundance of the American catches, there is a strong demand for the Cape Breton article, which demand cannot be met, owing to the inadequacy of the hook and line fishing method. Antigonish and the adjacent waters of Northumberland strait, teemed with mackerel, large quantities of which could have been taken had the fishermen been equipped with suitable nets. There are hardly 100 first class mackerel gill-nets along that shore.

Similarly, the herring fishery, which offers excellent opportunities for expansion, suffers from lack of proper fishing appliances. While greater attention has been given to this fishery the past year than for a long time, the markets for fresh and smoked herring are rapidly increasing in value.

The swordfish catch increased from 455,100 pounds to 1,293,600 pounds.

This fishery was a great boon to Cape Breton county, where the catch was nearly 800,000 pounds. The Guysboro county catch was over 300,000 pounds. Good prices were received by the fishermen, faring from 12 cents to 24 cents per pound. As a result of the success better equipped boats will be secured, and greater efforts made to exploit this valuable fishery.

Halibut increased from 2,025,000 pounds to 2,372,500 pounds, salmon from 842,200 pounds to 1,342,800 pounds, and flounders, skate and sole from 2,066,300 pounds to 3,526,400 pounds.

THE SCALLOP FISHERY

The scallop catch was 39,836 gallons shelled, valued at \$138,472, as compared with 24,808 gallons valued at \$76,025 for 1925. Of this quantity 29,285 gallons were taken in the Bay of Fundy waters, and 9,929 gallons in the Chester-Mahone district.

The Chester, Mahone bay, and adjacent Tancook islands district, was the earliest scallop fishery exploited commercially in the Maritime Provinces. It was not, however, until 1912 the the fishery was of sufficient importance to have a "habitation and a name" in the official statistical reports. In 1912 about 500 gallons, shelled, were reported. The catch gradually increased until more than 10,000 gallons, shelled, were taken. Over-fishing, however, has depleted. Since 1920 the catch has averaged about 6,000 gallons shelled, or 12,000 barrels.

The Bay of Fundy development is noteworthy, the catch increasing from 210 gallons in 1920 to over 29,000 gallons last year.

While it was well known that considerable quantities existed in Digby basin and the Bay of Fundy waters, it was not until 1920 that the fishery was taken seriously. In that year 210 gallons were produced in the basin waters. As this area was limited, and chiefly valuable for operating when weather conditions were not favourable in the outside waters of the Bay, attention was given to the Fundy waters of Digby and Annapolis, with the result that a most remunerative fishery has been established, having at present some twenty-six well equipped boats engaged, of which some fourteen were added the past year. The value of each boat and equipment would average about \$3,000. The total investment is nearly \$100,000 and exceeds in value the former fleet of Digby cod and haddock vessels. Many of the boats are equipped with special hoisting engine and gear, as hauling the rakes and bags from the deep waters of Bay of Fundy is too labourious to be done by hand.

Investigations have been continued along the coast from Digby to Canso. It is quite evident that the Bay of Fundy areas are very prolific, and extend all the way to Yarmouth, with the probability that the nature of the bottom is favourable for a much greater distance eastward.

With the increased production of the past five years, the markets have greatly improved. Large and regular shipments are made as far west as Chicago and Minnesota, arriving in excellent condition.

It is apparent that this fishery is bound to increase in importance, and afford good opportunities for the fishermen along the coast, not only of the mainland, but also Cape Breton, where it is known that scallops exist in good quantities.

THE OYSTER FISHERY

The total catch was 2,354 barrels, as compared with 2,644 barrels for the previous year. The opportunities for development are good, but little can be expected under the present unsatisfactory dual control, which is partly federal and partly provincial, resulting in a stalemate so far as any active comprehensive, or constrained efforts for betterment are concerned. A similar condition exists with respect to Prince Edward Island and New Brunswick.

Under proper control, and reasonable cultural assistance, the maritimes could within ten years produce at least 50,000 barrels of prime oysters. The markets are excellent and prices high. A good oyster is worth from \$15 to \$20 per barrel. A million dollar business giving employment to a large number of people should be the objective.

The Nova Scotia fishery has excellent possibilities. The two largest yielding districts, the River Dennys basin of Cape Breton island and the Caribou and adjacent districts of Pictou county, offer the best present opportunities. Oysters of fine quality are also taken in the Tracadie district of Antigonish county, and in Ostrea lake, Halifax county.

SPORT FISHING

The excellent service of the Fish Culture Branch is again evidenced by the greatly increased catches of salmon and trout. The principal rivers and streams were alive with young salmon and trout—young salmon and grilse having been particularly abundant.

The catch of the anglers in the Mersey was about 1,200 salmon, and on the Medway about 500. On the St. Marys the catch was greatly increased, the run being particularly heavy during June.

On the Margaree sportsmen captured about 500, as compared with 363 the previous year. While the June catch was small, owing to the weather being unusually cool, the run during July and August was good. On the Cheticamp the catch was 100. Since the installation of a fishway at Grand river, salmon are entering Loch Lomond, and a number were taken by anglers for the first time.

There is every prospect that with the continuation of the restocking of our inland waters, the sport fishery will continue to increase in value from year to year.

It should be pointed out that the salmon net fishery of the river estuary and coastal waters depends to a very large degree on the prosperity of the river fishery, and therefore all efforts to restock and protect the river fishery is of prime importance.

The total catch of salmon by anglers and netsmen was 1,342,800 pounds, having a value of \$253,000, as compared with 842,201 pounds for 1925. In 1920 the catch was only 336,100 pounds. The chief catches by the net fishermen were, in Northern Inverness 167,100 pounds, Antigonish 154,000 pounds, Guysboro 201,100 pounds, and Halifax 302,900 pounds. Increased catches were also taken in Queens and Kings.

PROTECTIVE SERVICE

The *Arras*, in command of Captain Barkhouse, laid up for annual overhauling and repairs on April 12, and was again in commission on June 22, sailing for the banks as "mother ship" to the Grand Banks fleet on June 28, returning on September 10.

Dr. D. R. Webster, medical officer, reported 176 fishermen of the Lunenburg fleet received medical treatment, as compared with 124 the previous season. This service was much appreciated and assisted greatly not only in relieving disabilities, but in saving much time and expense to the vessels of the fleet.

The medical officer reports:—

"The *Arras* is totally inadequate for the work. Apart from being a small, slow boat, rolling badly, there is absolutely no accommodation for a sick person, one of the officers having to yield his berth. The saloon has to be used for consultation and treatment resulting in upset of the steward's routine and watches aboard the ship."

The *Arloux*, in command of Captain Cousins, sister ship to the *Arras*, was laid up for annual overhauling and repairs on February 2, and was again in commission on March 31. She was kept constantly busy during the year in ice-breaking, assisting vessels caught in the ice or otherwise distressed.

One noteworthy event was the successful trip to Sable island in search of bodies or wreckage from the Lunenburg fishing vessels *Sadie Knickle* and *Sylvia Mosher*, which were lost with all hands in the severe storm of August 7 and 8.

Both these ships rendered service of highest value.

The following is a report on the work performed by these boats:—

CRUISER "ARRAS"—CAPTAIN C. BARKHOUSE

The *Arras* was in commission on April 1 and at that date was at Mahone bay breaking ice and clearing channel to the town wharves.

April 6. Finished ice work at Mahone bay and Lunenburg.

April 7. Arrived Shelburne to clear ice from wharf.

April 9. Pulled the American fishing schooner *Josephine DeCosta* from shoal in Shelburne harbour to safe berth at wharf.

April 10. Proceeded and towed the schooner *Daniel Getson* out of ice to safe berth in harbour, then proceeded cruising east, arriving at Liverpool same day.

April 12. Received telegram from Deputy Minister of Marine and Fisheries to lay ship up, blow down boiler and get ready for annual refit.

April 14. The inspectors from Halifax inspected the ship and repairs needed. The crew were given annual leave for fourteen days, part of crew away at one time; the others went on return of first party to ship.

The ship was under her refit until June 19, and on June 22 proceeded to sea, cruising toward Lunenburg, and arrived at Halifax on June 23 to take in supplies for cruise to Grand Banks of Newfoundland with the Canadian fishing fleet.

June 26. Proceeded to sea and arrived at North Sydney June 29 to complete with coal.

June 30. Proceeded towards Newfoundland.

July 2. Arrived at Cape Broyle with the fishing fleet.

From July 3 to August 31 the ship was in close touch with the fishing fleet, giving medical attention and treatment to all sick men and taking hospital cases to the hospital at St. Johns. During the season one hundred and eighty-five sick fishermen were given medical treatment.

September 1. All fishing vessels were leaving for home and western banks. We then proceeded towards Cape Race to calibrate the Direction Finding Station.

September 4. We finished calibrating station and proceeded to sea cruising towards the western banks and Cape Breton waters.

September 7. Arrived North Sydney for coal and proceeded same day for south coast Cape Breton to watch American swordfishing vessels.

September 9. The swordfishing fleet leaving for western coast we proceeded west, calling at Halifax, Lunenburg, and Liverpool, returning to Halifax on September 11.

The ship then cruised on western station until 20th, when we received orders to proceed to Bridgewater. We remained at Bridgewater from September 21 until the 24th.

September 27. Arrived Liverpool to blow down and examine boiler for cleaning.

October 2. Proceeded to sea on patrol duty and at Lunenburg October 3 to attend the memorial service to fishermen lost during the storm off Seal island.

October 4. We proceeded to sea on patrol duty cruising towards Northumberland strait and Prince Edward Island waters calling at Halifax, Liscomb, Port Hawkesbury and arrived at Pictou, October 7.

October 8. We proceeded to assist the Inspector of Fisheries in stopping illegal lobster fishing at Pictou island and adjacent waters.

October 11. Embarked Mr. Sutherland, Inspector of Fisheries, and proceeded towards Pugwash and adjacent waters to clear up illegal lobster fishing.

October 12. Stopped and seized one motor boat and sent her in to Pugwash then proceeded towards Souris, Prince Edward island.

October 14. Arrived Halifax to attend the fishing schooner races.

October 16. Embarked Mr. A. Johnston, the Deputy Minister of Marine and Fisheries, to attend the schooner race.

October 18. Embarked the Bermuda football team to attend the schooner races.

October 22. Proceeded to sea on patrol duty cruising west calling at Lunenburg, LaHave, and Liverpool.

October 27. Found the American four mast schooner *H. Glass* anchored in dangerous position off Petite river and towed her to safe anchorage at Lunenburg.

October 29. Proceeded to sea cruising east, calling at Halifax, White Head, Louisburg, and arrived North Sydney, November 3 for coal.

November 4. Proceeded to sea cruising west, calling at St. Peters and arrived Halifax November 6. We proceeded same day cruising west, calling at Lunenburg, LaHave, and arrived at Liverpool. We then proceeded towards Halifax to calibrate Chebucto Head Direction Finding station.

November 11 and 12. Calibrated Direction Finding station and arrived Lunenburg. We then proceeded west, calling at LaHave and arrived Liverpool, November 13.

November 15. Proceeded to sea calling at Halifax, Sheet harbour, Port Hawkesbury, and arrived at Pictou, November 19.

November 20. Proceeded to sea calling at Port Hawkesbury and arrived North Sydney, November 22, for coal.

November 23. We proceeded to sea cruising west, calling at Port Bevis, St. Peters, Canso, and arrived Halifax, November 26.

November 29. We proceeded to sea cruising west, and took up our cruising station between Mahone bay and Shelburne.

December 8. Pulled the fishing schooner *R. L. McKenzie* off rocks at Lockeport.

December 10. Pulled the fishing schooner *Kathlean Creaser* off mud bank at Riverport.

We then proceeded on our station breaking ice, assisting fishing vessels, attending to small buoys and watching conditions on coast until February 2, when we received orders to proceed to Yarmouth and lay up for our annual refit.

February 3. Proceeded west calling at Liverpool and Shelburne. Arrived at Bakers wharf, Yarmouth, on February 7.

February 17. Inspectors from Halifax, inspected ship going over defects and starting work on ship.

The crew were given fourteen days annual leave.

The Lunenburg Grand Bank fishing fleet consisted of seventy-two sail; French fishing vessels, fifty-six sail; Newfoundland fleet twenty-one sail, and Portuguese fleet, twenty sail.

The Lunenburg vessels had a large catch of fish and plenty of squid bait on banks. Only two caplin baitings were taken the first part of season. From July 10 to the end of August, the Banks were covered with squid. The best

fishing was done forty to fifty miles east from the Virgin rocks. The French fleet all filled up and left the Banks, August 26. Newfoundland and Portuguese fleets left Banks all well filled on August 20.

On Middle bank, Quero bank, and St. Pierre banks we had forty-one French beam trawlers, also ten Canadian beam trawlers and eight United States beam trawlers.

During the year we had fifty-three American fishing vessels on the stations we were working on, these we boarded and examined fifty-seven times.

We had very few complaints about illegal fishing by foreign fishing vessels and not one complaint of interference by French beam trawlers on the Grand banks of Newfoundland.

During the year we gave assistance to thirty-one vessels, broke ice and cleared harbours and channels in Mahone, Riverport, Bridgewater, Lockeport, and Shelburne.

During the year we steamed eleven thousand, one hundred and fifty-one miles and consumed nine hundred and thirty tons of coal.

CRUISER "ARLEUX"—CAPTAIN H. P. COUSINS

March 30. The Lunenburg foundry finished repairs to ship.

March 31. Ship proceeded to sea arriving at Halifax for coal and supplies.

April 7. Cruising westward towards Lunenburg and Shelburne on patrol work.

April 8. Arrived at Shelburne, boarded several United States fishing vessels.

April 9. Proceeded towards Mahone bay and Indian point to break ice.

April 10. Breaking ice at Mahone bay and Indian point and proceeded to Lunenburg.

April 11. Breaking ice in LaHave river and assisting steamer *Urter* through ice to Bridgewater.

April 12. Breaking ice in LaHave river and Riverport.

April 13. Breaking ice and assisting fishing vessels to wharf at Riverport, breaking ice off shipyard Dayspring.

April 14. Breaking ice in LaHave river and releasing fishing vessels from ice.

April 15. Assisting vessels through ice in LaHave river.

April 16. Breaking ice in LaHave river and assisting fishing vessels through ice.

April 17. Pulled new fishing vessel *Pan American* afloat which was broken down on launch ways.

April 18. Proceeded to Halifax for supplies.

April 19. Proceeded towards Country Harbour to break ice.

April 20 to 23rd. Breaking ice in Country Harbour and proceeded to Guysboro.

April 24. Breaking ice at Guysboro and proceeded to Canso.

April 26. Pulled off the American fishing vessel *Columbia* ashore at Canso.

April 28. Cruising westward.

April 29. Arrived at Halifax for coal and supplies.

May 1. Proceeded towards Canso to assist stranded fishing vessel *Hali-gonian*.

May 2. Arrived at Canso.

May 4. Pulled stranded schooner *Hali-gonian* off Canso ledges.

May 8. Breaking ice and releasing vessels at St. Peters canal.

May 12. Cruising westward towards Halifax.

- May 13. Arrived at Halifax.
- May 15. Cruising westward towards Lunenburg.
- May 20. Proceeded to LaHave river to assist schooner *Minas Prince*.
- May 21. Arrived at Lunenburg.
- May 25. Several United States seiners arrived in port, first to arrive on coast
- May 26. United States seiners arriving in port, no mackerel reported.
- May 29. Cruising off Sambro with thirty United States seiners, no mackerel sighted.
- May 30. Cruising off Sambro with thirty-seven seiners in sight.
- May 31. At Halifax for supplies, seiners in port.
- June 4. Cruising off Sambro with seining fleet.
- June 6. At Halifax, seiners in port.
- June 11. Cruising towards Canso with seining fleet, some mackerel taken. Local fishermen in Chedabucto Bay taking good hauls of mackerel from nets.
- June 13. Cruising off White point with seiners.
- June 16. Cruising towards Louisburg, seiners working west. Local fishermen taking few mackerel from nets.
- June 18. Cruising westward, United States seiners leaving coast for home, several seiners taking good catches of mackerel.
- June 20. Arrived at Halifax.
- June 28. Cruising westward towards Bridgewater and Liverpool on patrol work. Boats landing good fares of fish at Liverpool.
- July 5. Arrived at Halifax.
- July 9. Cruising westward towards Lunenburg and Shelburne, quite large quantities of herring taken at Shelburne. No American fishing vessels in port.
- July 15. Cruising eastward towards Liverpool and Lunenburg, large quantities of herring taken at Liverpool. No American fishing vessels in port.
- July 18. Arrived at Halifax for coal.
- July 23. Proceeded on patrol towards Lunenburg.
- July 26. Searching for illegal lobster fishing in Mahone Bay.
- July 27. Cruising westward towards Liverpool and Shelburne, herring being taken in large quantities at Liverpool and Shelburne. No American fishing vessels in vicinity.
- August 2. Cruising eastward towards Liverpool and Lunenburg.
- August 5. Arrived at Halifax for coal and supplies.
- August 9. Proceeded cruising eastward towards Canso.
- August 11. Cruising in Northumberland Straits to prevent illegal lobster fishing.
- August 19. Cruising towards Pictou and Canso.
- August 21. Cruising westward, sighted large fleet of local swordfishermen between Canso and Country Harbour, boats taking few swordfish. Several American swordfishermen off shore working westward.
- August 22. Arrived at Halifax.
- August 25. Proceeded cruising towards Sable Island in search of LaHave fishing vessel *Sadie Knickle* missing since the gale of August 7.
- August 26. At Sable Island. Landed on island and took up search for wreckage. Found on N.W. bar water tank and barrel of flour washed ashore from schooner *Sadie Knickle*, which proved that schooner had floundered near Sable Island.
- August 27. Continued search for more wreckage, cruising around N.W. bar and discovered two masts partly above water badly burned, supposed to be the American fishing vessel *Falmouth* burned near Sable Island in month of June.
- August 28. Arrived at Halifax, cleaning ship's boiler.

September 3. Cruising westward on patrol.

September 9. At Liverpool. Proceeded towards LaHave banks with party from Government Motion Picture Bureau on board taking moving pictures of vessels and dories fishing on bank.

September 10. Arrived at Halifax.

September 13. Proceeded towards St. Margarets bay, conveyed seized Italian steamer *Dori* which smuggled immigrants at Mill cove. Arrived with steamer at Halifax.

September 14. Ship hauled on marine railway at Dartmouth for underwater repairs and new bow plates for ice breaking.

October 1. Proceeded westward towards Chester and Lunenburg on patrol work.

October 3. At Lunenburg, attending memorial service for the men lost from the Lunenburg fishing fleet during the season of 1926.

October 4. Proceeded westward towards Liverpool. Fair quantities of mackerel taken in traps, no American seiners on coast.

October 6. Cruising eastward towards Halifax.

October 16 to 19. Attending schooner races *Bluenose* and *Haligonian* with press representatives on board.

October 22. Cruising westward in search of illegal lobster fishing.

October 26. Arrived at Shelburne, boarded several American fishing vessels.

October 27. Cruising towards Yarmouth.

October 29. Cruising up Bay of Fundy towards Digby, passed large fleet of scallop fishing boats. Fishermen report good scallop fishing, a number of boats being added to the scallop fleet during the year.

November 2. Proceeded to St. John, N.B. Fishermen report taking good catches of fish during season.

November 5. Proceeded towards Digby.

November 6. Cruising Bay of Fundy towards Yarmouth. Fishermen in Bay of Fundy report making good catches of fish during season. Boarded several American fishing vessels at Yarmouth.

November 15. Rechecking Yarmouth D.F. Station.

November 16. Rechecking wireless station.

November 18. Arrived at Liverpool, cruising towards Halifax.

November 19. Arrived at Halifax for coal and supplies.

November 26. Cruising westward on patrol work.

December 3. Arrived at Halifax for coal and supplies.

December 9. Proceeded cruising towards Canso.

December 10. Arrived at Canso to protect the winter fishing fleet.

December 14. Cruising in Chedabucto Bay with Canso fishing fleet.

December 17. Proceeded to Gut of Canso, pulled off stranded schooner *Lady Hill* ashore east side of Gut of Canso. Took schooner in tow to safe harbour Port Hawkesbury.

December 18 to January 21, 1927. Patrolling off Chedabucto Bay and White Point protecting fishing fleet and assisting motor fishing boats with engine trouble.

January 21. Fishing over at Canso, fish passing westward. Canso fishing fleet had a successful season for haddocking the best in several years. Owing to the mild weather the fishing fleet fished until January 21, 1927, the latest the fish have remained on the coast for several years.

January 23. Ship proceeded towards Halifax.

February 5. *Arleux* relieved C.G.S. *Arras* at Liverpool and took up ice patrol duties breaking ice in harbours along the coast and releasing fishing ves-

sels from ice to prepare for their first trip to the fishing banks. The following harbours were broken open and vessels released:—

Harbours broken open—Riverport, LaHave, Mahone Bay, Indian Point, Shelburne, Sheet Harbour, Country Harbour and Boylston.

Vessels released and assisted through ice—*Arucante*, *Pulitana*, *Mary Pauline*, *D. D. MacKenzie*, *Delawana II*, *Marshal Frank*, *Autagua*, *R. M. Symons*, *Clara Creaser*, *Agnes J. Myra* and several other fishing vessels relieved from ice. Assisted pulp steamer *Adolf Bratt* to wharf through ice at Sheet Harbour and assisted steamer out of harbour.

The *Arleux* was successful in keeping the harbours open on the coast and giving assistance to the fishing fleet during the winter.

March 29. Reported all harbours open. The *Arleux* takes up her usual fishery patrol duties.

FISHERIES PATROL SERVICE

The patrol boat *Mildred McColl*, in command of Captain Williams, went into commission on April 15. During the season a 50 horse-power Bergsund crude oil engine was installed to replace the worn out Sterling engine. Also a 4 horse-power hoisting engine was installed for the purpose of adequately fitting her out for scallop investigation in the work in which she was engaged with Mr. Andrew Halkett, the naturalist of the Department, in investigating scallop conditions along the eastern shore. The larger part of the work was in lobster and scallop protection service.

This boat is now admirably outfitted for any duty that may arise.

Patrol boat *F. P. I.*, commanded by Captain Baker, went in commission June 15, and laid up December 21. While this boat gave every satisfaction during the season, the district from Minas Basin including the Bay of Fundy shore, around to Lockeport, Shelburne county, is too great to be patrolled in any adequate manner. A substantial boat is required for the Bay of Fundy district to Brier Island, including St. Mary's Bay, particularly since the development of the scallop fishery of the district, as under present conditions it takes a month to make a single patrol over the district.

The Inspectors and Overseers have quite satisfactorily dealt with the rapidly increasing volume of work due to the greatly increased interest in the fisheries. The Fish Culture Branch, the Experimental Station and the Pickled Fish Officers have assisted in our work very materially. In particular, Mr. Andrew Halkett, the naturalist of the Department, has been performing service of greatest value. Indeed, during the past five years Mr. Halkett's investigations and studies of our shell fisheries have been of highest importance. The value of his work among the fishermen is evidenced by the increasing sympathy and assistance given him by the fishermen where his investigations are carried on.

REPORT OF J. F. CALDER, INSPECTOR OF FISHERIES, DISTRICT NO. 1, PROVINCE OF NEW BRUNSWICK, FOR 1926

District No. 1 comprises the counties of Charlotte, St. John, Albert and the Bay of Fundy watershed of Westmoreland county.

The following statement shows the catches and marketed values for the past year:—

Cod.....	40,544 cwts.	Value.....	\$ 86,345
Haddock.....	33,042 "	"	72,680
Hake.....	38,652 "	"	33,521
Pollock.....	38,271 "	"	47,185
Halibut.....	140 "	"	2,413
Flounders.....	1,807 "	"	5,818
Skate.....	181 "	"	480
Herring.....	228,611 "	"	327,439
Sardines.....	171,637 bbls.	"	1,172,490
Smelts.....	312 cwt.	"	4,063
Alewives.....	34,400 "	"	86,027
Salmon.....	3,810 "	"	74,275
Shad.....	3,384 "	"	35,425
Cockles.....	76 "	"	418
Dulse.....	5,186 "	"	13,780
Lobsters.....	6,130 "	"	213,808
Scallops.....	245 "	"	1,084
Winkles.....	1,409 "	"	3,903
Clams.....	17,833 bbls.	"	75,718

The total value of the catch marketed is \$2,296,541 against \$1,859,003 for the previous year.

COD

A large increase is to be noted in the catch of cod as compared with that of the previous year—40,544 cwts. against 19,370 cwts. for 1925.

HADDOCK

Haddock were plentiful, especially during the latter part of November and the month of December. The total catch was 33,042 cwts, as compared with 16,539 cwts. for the previous year.

HAKE

There was a large falling off in the catch of hake as compared with the previous year. The yield for the present year was 38,652 cwts. while 59,643 cwts. were taken in 1925. The shortage in the catch was not entirely due to scarcity of the fish; a considerable portion of it is due to the very poor prices being paid for the fish. If, at least, fair prices had been offered, the catch would have been much greater.

POLLOCK

A satisfactory increase is again to be noticed in the catch of pollock as compared with the previous year. Thirty-eight thousand two hundred and seventy-one cwts. were taken this year as compared with 28,804 cwts. in 1925, and 8,391 cwts. in 1924. Of course, this catch is very much less than that of a number of years previous to 1924. At the same time, it is reassuring to know that the catch for the past two years is on the increase.

HERRING

A considerable increase is to be noted in the catch of herring as compared with the previous year—228,611 cwts. were taken this year, while 171,814 cwts. were taken in 1925. The greater portion of these fish are put up as smoked

herring, which is largely confined to the island of Grand Manan. Again there was an abundance of these fish, and one of the largest packs of smoked herring ever made was put up. At the same time, a very much larger quantity would have been put up if there had been a market for the product. The demand for smoked herring, at the present time, is poor and the price is low. The quality of the fish is very fine and a large pack was made; at the same time, unless there is a marked improvement in the market conditions, very little, if any, money will be made from this very important branch of our fisheries.

SARDINES

There was a slight increase in the catch of sardine herring—171,637 barrels were taken this year as compared with 158,259 barrels for the previous year. Sardine herring were again very plentiful, with a very limited demand. The American canneries took only limited quantities, while they were in operation. Most of them did not open until quite late in the season and closed down by the middle of October. Owing to the abundance of these fish, the limited demand for them, the large quantities which went unsold and the evident, organized attempt of the canners to break the "Sale for Export" price condition in the license for the weirs, as well as the disposition on the part of many of the licensees to become a party to such infraction, the task of enforcing the arrangement became unbearable. A considerable number of the licenses were suspended for alleged violation of the sale condition. Inquiries under oath were held in each case. A number of convictions were obtained and the licenses cancelled. Others were found to be innocent and other dismissed for lack of evidence. Owing to the almost insurmountable obstacles in connection with the enforcement of this condition, and the lack of co-operation of a large number of the licensees, to say nothing of the all too-evident disposition on the part of some to break the condition, the situation became extremely unsatisfactory; it appeared to have reached the stage when only the men who would violate the sale condition, were selling their catches. But, right here, I want to pay tribute to the large number of upright, honest fishermen who stood honourably by the arrangement, which, as you are aware, was adopted at the solicitation of all the fishermen. These men lost the opportunities to sell their catches, while their unprincipled neighbours were disposing of theirs. In view of all this, it was finally deemed necessary by the Department, and wisely, I think, under the circumstances, to rescind the sale condition. At the same time, there is no question but this arrangement put several hundred thousand dollars in the pockets of our fishermen during the three years it was in operation; the fact that the canners were so persistent and resourceful in their efforts to defeat the measure, is sufficient proof of such statement. Next year, the fishermen will have to fight their own battles in this regard. The outcome will be closely followed. I sincerely hope that the canning combine pay our people a fair price for their fish. However, if they do not, I shall recommend an amendment to the Fisheries Act requiring all boats, engaged in buying herring from the weirs, to take out a license under certain conditions, with the license to be forfeited in case of any of the conditions being violated. This will place the restrictions on the foreign buyer and not on the weir-owner, as was the case with the arrangement which has been done away with.

I am pleased to be able to report that the local sardine pack was the largest in the history of the industry. I am reliably informed that the pack next year is to be even greater than it was during the present year.

SALMON

Again there was a considerable increase in the salmon catch; 3,810 cwts. were taken against 3,193 cwts. in 1925, and 2,793 cwts. in 1924. It is gratifying to know that the salmon fishery is more than holding its own.

CLAMS

An average quantity of clams—17,833 barrels—were taken during the present year. The yield for 1925 was 11,507 barrels, while 23,907 barrels were taken in 1924. As stated in previous reports, the quantity of clams taken really depends on the demand for them and the prices being paid. It seems that there is never any difficulty about procuring the quantity the trade requires.

SHAD

There was a slight falling off in the quantity of shad taken—3,384 cwts. against 3,797 cwts.—for the previous year. However, shad sold at a good price and the fishermen did well for the short time they were engaged. There was no run of fall shad.

ALEWIVES

The Alewife catch was practically double that of the previous year—34,400 cwts. were taken against 17,800 cwts. for the previous year. A ready market, with a fair price, obtained for this product.

LOBSTERS

There was a slight increase in the quantity of lobsters taken; 6,130 cwts. were taken this year as compared with 5,691 cwts. for the previous year. Good prices were paid for lobsters. The value of the catch marketed being \$213,808.

There is not much to note with regard to other minor branches of the industry.

I regret to report that the concerns engaged during the past few years in procuring the essence of pearl from herring scales were not in operation during the present year.

A better feeling is prevailing in the industry. It looks as if it is in for considerable improvement in the very near future. We have an abundance of the very best deep-sea fish to be found anywhere in the world, but market conditions have been deplorable during the past few years. All our fishermen need is the opportunity to sell their catch at a fair price.

CONFISCATIONS

Confiscations.	60
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PROSECUTIONS

Prosecutions.	27
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REPORT OF A. L. BARRY, INSPECTOR OF FISHERIES, DISTRICT NO. 2, NEW BRUNSWICK, FOR 1926

This district covers that part of New Brunswick bordering on the bay Chaleur, gulf of St. Lawrence, and Northumberland strait, and including the counties of Restigouche, Gloucester, tidal waters of Northumberland, Kent, and the strait side of Westmorland county.

The total marketed value of the fisheries of this district for 1926 was \$2,998,007 compared with \$2,905,351 of the previous year, an increase of \$92,656. The following table shows the comparison between the catch and value of the fisheries for the years 1925 and 1926:—

	1926		1925	
	Quantity	Value	Quantity	Value
		\$		\$
Lobsters.....	53,481 cwt.	921,856	60,193 cwt.	874,569
Smelts.....	59,088 "	846,850	46,326 "	711,031
Salmon.....	20,779 "	320,322	26,334 "	357,421
Cod.....	160,890 "	386,273	186,174 "	472,388
Oysters.....	12,383 bbls.	92,535	12,038 bbls.	88,693
Tomcods.....	17,079 cwt.	61,242	13,056 cwt.	38,717
Herring.....	194,290 "	201,756	200,892 "	197,868
Clams and quahaugs.....	9,445 bbls.	35,644	7,989 bbls.	25,614
Mackerel.....	19,088 cwt.	65,188	16,707 cwt.	63,952
Alewives.....	17,717 "	28,426	16,395 "	24,323
Hake and cusk.....	5,166 "	11,583	7,249 "	12,544
Haddock.....	1,996 "	3,800	1,647 "	3,014
Shad.....	1,313 "	9,071	2,025 "	18,197
Flounders.....	50 "	50	231 "	704
Scallops.....	315 bbls.	3,678	11 bbls.	88
Mixed fish.....	51 cwt.	51	45 cwt.	45
Trout.....	137 "	2,040	161 "	2,256
Bass.....	426 "	6,590	477 "	6,820
Eels.....	119 "	894	406 "	2,750

LOBSTERS

There was a decrease of 6,712 cwts. with an increase in value of \$47,287. The decrease was general, all along the coast. Over-fishing, due to fishing out of season, must be ascribed as the main reason for the decrease, that is going on year after year. The taking of berried lobsters in certain parts of the district, a matter which is very hard to check, is also a reason for the falling off of the catch.

SMEELTS

There was an increase of about 13,000 cwts. with an increase of \$135,819 in value. In some parts of the district, notably at Baie Verte and Bathurst, the catch of smelts was the best for a number of years. It fell away considerably in the Miramichi district and the fishermen were particularly hard hit by the fact that very few smelts were taken in the river at the beginning of the season. There appears to be no apparent reason for this. A great loss was sustained in the Miramichi river early in the season when 140 nets were carried out by the ice. This represents a loss of approximately \$15,000. Since the introduction of the box net at Buctouche, the taking of smelts by spearing is gradually disappearing and only a few spearing shanties are now in operation. The quality of the smelts is thereby improved. There is a tendency among the fishermen to do away with the smelt gill-net fishing for a number of reasons. First, they receive only a small price for real high quality smelts. Secondly, the gulls

destroy a large quantity by diving down and digging them out of the nets. Thirdly, the better class of fishermen realize that the use of the gill-net paves the way for illegal fishing by bag-nets. Last fall the fishermen of Richibucto and vicinity held a meeting and voted unanimously to have the gill-net fishing discontinued. The year before the fishermen at Buctouche river asked and obtained the same restriction and it is hoped this coming year to extend the restriction further south.

SALMON

There was a decrease of nearly 6,000 cwt. and a decrease of \$37,099 in value. There is always a good demand for these fish and the large number of refrigerating plants along the shore makes it possible to take care of a large catch. The catch of the drift-net fishermen this year, for the Northumberland straits, opposite the Miramichi, was considerably less than any year since 1921, only 2,817 cwts. being taken by 56 boats, some of which did not pay the operating expenses.

COD

The catch of cod decreased 25,334 cwts., with a corresponding decrease in value of about \$86,000. The price of dried cod brought only \$6 per quintal compared with \$8 for the year before. Continuous windy weather throughout the fall probably accounts for the decrease in catch.

OYSTERS

There was a slight increase in the catch of oysters for 1926, being 345 barrels more than the previous year. There was an increase in the value of \$3,842. There is always an excellent market for this fishery and if some steps could be taken to improve the standard, and if they were put up in standard containers subject to inspection, there is no doubt that some dealers would take up the matter of cultivating oyster beds.

TOMCODS

There is an increase of 4,023 cwts. in the catch of tomcods, and an increase in value of \$22,525. There seems to be no decrease in the run of these fish, which are quite plentiful all over the district.

HERRING

Herring decreased in catch 6,602 cwts., but increased in value \$3,904. The rough weather in early fall interfered greatly with the catching of these fish.

MACKEREL

Mackerel showed small increases in catch and in value. There seems to be no great demand for this fish, which if a better market obtained could be taken in large quantities along the coast.

ALEWIVES

The catch and value of alewives increased over 1925. Practically all of these fish are shipped in a pickled condition.

SCALLOPS

While this fishery is not much developed in this district yet the number of licenses issued is increasing year by year; 315 gallons of shelled scallops were sold by the bay Chaleur fishermen last year, a considerable increase over the

previous year. There is no doubt there are extensive beds in bay Chaleur which only need experienced fishermen to make them yield a good return.

CLAMS AND QUAHAUGS

There was an increase in both catch and value of this fishery. One of the larger clam canners in the southern part of the district is making extensive improvements to the plant so it is anticipated that the pack will be much larger next year.

GENERAL

The decreased catch of lobsters for the year 1926 has caused many fishermen and dealers to realize that unless more drastic steps are taken for the protection of this fishery, many canneries will be forced out of business. What seems to be a turn for the better was indicated recently at a meeting of the lobster packers held at Moncton, when in conjunction with the fishery officers the packers agreed to work hand in hand with the department for better protection. Better results are looked for in 1927. A new method of checking up the lobster pounds was instituted last year, namely, weighing the lobsters left in pounds at the close of the fishing season. This has already shown good results and will be continued next year.

The coast has been visited by a number of severe storms during the year with considerable damage to lobster rigging and fishing vessels. One vessel was lost off Miscou island, value \$500 and another damaged to the same extent. Damage to the extent of \$1,000 was also caused to fishing staging and gear. Generally speaking there has been an improvement in the equipment of lobster canneries, more packers having installed the steam retort.

A regrettable incident occurred in October in Kent county when a guardian lost his life, apparently through foul play, by whom has not yet been determined. This guardian was engaged in the protection of the smelt fishery by night when he lost his life and the result has been to cause many fishermen to realize that continued violations of the law may eventually lead to something more serious. It would seem that a system of patrol by two or more guardians at seasons of the year when much illegal fishing is done would be necessary. One other fisherman lost his life while repairing a small schooner, the prop falling from under the boat which fell on him with fatal results.

Prosecutions numbered the same as last year, namely seventeen. The offences were as follows: Canning without a license, four; Fishing for lobsters out of season, three; fishing without a license, three; having illegally caught fish in possession, two; selling undersized fish, two; fishing salmon with an illegal mesh, one; dragging for oysters in a motor boat, two.

Confiscations dropped from 111 to 54. This was due largely to a part of the Miramichi Salmon waters being put under the district of Inspector Harrison.

There has been a continuous demand from the fishermen of the Miramichi to have more vigorous action toward the destruction of seals in the Miramichi Bay. To this end the fishermen have asked that the fee on salmon nets be brought back on the Miramichi waters and the amount realized from this fishery to be used for the destruction of seals. This request has been granted by the Department and it is expected to have between \$800 and \$1,000 available for this work this year.

REPORT OF H. E. HARRISON, INSPECTOR OF FISHERIES, DISTRICT No. 3, NEW BRUNSWICK, FOR 1926

District No. 3 comprises the counties of King's, Queens, Sunbury, York, Carleton, Victoria and Madawaska.

The spring of 1926 opened up just a month later than that of 1925. In the former year the first steamboat left St. John for Fredericton on the 4th of April, whereas the St. John river ice made its final move on the first day of May, 1926, and numerous may poles were erected on it as it made its way towards the Bay of Fundy. Likewise the earliest spring fishing, that of alewives, was delayed. On the 18th of April, 1925, the first fresh and fresh-smoked alewives were brought to the Fredericton market. In 1926 the first of this fish reached here the 8th of May, and both lots came from the Oromocto river, a tributary of the St. John a short distance below Fredericton. The Oromocto river opens up earlier than the St. John because of a strong current cutting the ice out before the spring freshet attains much height. Consequently about the first alewives taken in my district are taken from this river some eighty odd miles from the Bay of Fundy, and the late and cold spring affected the earlier runs of fish, such as the alewives and shad, but while the spring was late, and the weather kept cold and disagreeable for a considerable time after the ice moved out, the fishermen on the whole had a fairly successful season, a notable exception being the shad fishery, offset to some extent by the very good bass fishery.

The following figures in order of statistical record will give you at a glance the quantities and value of the different kinds of fish taken during the years 1925 and 1926.

ALEWIVES			
Year	Cwt.	Value	
1925.....	684	\$2,052	00
1926.....	758	2,274	00

I think that there is no question but that the quantity of alewives taken could be greatly increased if there were a market sufficiently remunerative to induce the farmer-fishermen to fit out and operate, but this fish deteriorates in quality apparently quite quickly after entering the rivers and buyers for export do not care to handle many. Consequently the demand is not sufficient to encourage the fishery and the local trade in what the fishermen can handle in fresh, smoked and pickled condition is about the limit of the market. The alewife fishery was once a prolific source of revenue for many farmer-fishermen during the early spring weeks before farming was begun. This fish was reported to be very plentiful in the spring of 1926, and after the fishermen had ceased operating, because of farming operations coming on, there was some demand from the St. John market, but the nets had been taken up and put away and further operation was not carried on.

BASS			
Year	Cwt.	Value	
1925.....	7	\$ 105	00
1926.....	212	3,816	00

Bass is the mystery fish of this district. The figures above will indicate about what happens every twelve or thirteen years. The last fairly respectable catch was in 1914, and in the interval very few bass are taken. Practically the whole catch comes from the Belleisle bay, an indenture about ten miles deep inland from the St. John river. Few other fish are ever taken in that water. This is wholly a winter fishery, and would be of considerable value to the farmers

along that water if the fishery would only hold out from year to year. It would be interesting to learn why bass come to this water in numbers only at long intervals.

EELS			
Year		Cwt.	Value
1925.....		60	\$1,020 00
1926.....		30	114 00

While the quantity of eels taken in 1926 was reported as 50 per cent less than the quantity taken in 1925 the price per cwt. went to pieces completely. In 1925 Overseer Bell quoted the price as \$17 per cwt., while the price quoted in 1926 is only \$3 per cwt. One might wonder why the fishermen bother with this fishery when the price is so low, but it is the practice for the fishermen to catch and hold eels in floating crates until the weather becomes cold in the autumn, so that there will not be so much need for ice to preserve the fish in transit. Consequently it is more or less a future market, and the market may be bad when time to ship comes, and this appears to have been the case in 1926.

MULLETS			
Year		Cwt.	Value
1925.....		342	\$1,026 00
1926.....		224	672 00

Mullet appear to have been taken in smaller quantities than in 1925. This is a sort of side-line, the fish being taken mostly in alewives and pickerel nets while fishing for the latter. Some are taken otherwise for eel bait, which I think mullet is more suitable for than anything else.

PERCH			
Year		Cwt.	Value
1925.....		Nil	Nil
1926.....		15	\$45 00

A few perch are taken in the pickerel nets in the early spring, autumn and winter, also some in the alewife nets in the spring, and a fairly ready sale is found amongst the Jewish people, mostly. This fish is considered very good for table use, taken when the water is cold.

PICKEREL			
Year		Cwt.	Value
1925.....		392	\$3,920 00
1926.....		368	4,416 00

While the catch of pickerel dropped off a few cwt. in 1926, the price quoted is \$2 per cwt. better than in 1925, and the total makes a considerable distribution of cash amongst the people who take this fish. Most of them are taken when the weather and water is cold, and the work is rather unpleasant, but is carried on when other work is not pressing, and it adds a little money to the purses of the farmers who do not leave their homes for lumber or other work, and when perch are taken at the same time, it helps at a time when the average farmer has little other revenue coming in. A considerable quantity of pickerel find a fairly ready sale amongst the Jewish population and some are exported.

SALMON			
Year		Cwt.	Value
1925.....		546	\$13,650 00
1926.....		552	13,800 00

Taking into account the fact that my district was enlarged in 1926 it will be observed that the total commercial salmon fishery was practically the same as in 1925. However leaving out the added district there was a small decrease, as

the added district did not add very much to the catch in 1926, and the decrease for the older district was 14 cwts. While 14 cwts. is not very much on the total, either gained or lost, I should prefer to have it on the other side of the score. The 20 cwts. credited to the non-tidal water of the Miramichi river, Northumberland county (the addition to my district in 1926), is the legal catch, and what is considered the maximum illegal catch, and Overseer Parks does not deny that some were taken illegally, but the quantity was a mere trifle compared with what it has been in past years. An analysis of conditions in my former district shows that in 1926 there was a slight falling off in Kings and Queens counties; a very considerable falling off in Sunbury county; a fair per cent of gain in York county; a slight fall in Carleton county, with a few more fish taken in Victoria county, the losses in four counties being 40 cwt. and the gains in two counties 26 cwt. A small gain or loss, and sometimes a large gain or loss, may easily be accounted for because of water conditions, if the up or down does not carry over too long a period continuously, for instance, on the lower St. John river, Kings county particularly, the nets do not get good catches of salmon in the early season as this fish seems to travel up river fairly fast and keeps well out in the river and the nets do not take many, then, should the river go low, and stay so for a good portion of the fishing season salmon again keep off shore and miss the nets in this region. Queens county has never, with the water at any stage, shown a production of salmon of consequence.

The elevation of the river in Sunbury county in the fishing season shows the same effect as it does in Kings, apparently the fish following the deeper water during the high and low periods, and when the water is of medium height it appears that they follow closer to the shores. I suppose that the same applies to Queens county, but there does not appear to be any, or many, even fair fishing stands at any stage of water in that county. A decrease of 17 cwt. in 1926 in Sunbury county is a very heavy falling off in that comparatively short area of water, and were it not for favourable returns in other areas I would think that it might begin to look serious. However in 1923 the catch was light, while 1924 and 1925 were very good. York county shows a very fair per cent increase while the catch in Carleton county shows a small decrease, although very good, taking into consideration the fact that this is non-tidal water with only thirty days fishing on an average, with varying conditions of water. The catch in Victoria county is of no or little importance any year, but 1926 was better than the previous year. The months of June and July were better periods than the month of August in the non-tidal district. The first fresh-run salmon that I have record of being taken was in the first week of June, 1926, while in 1925 there was a good run of fish before the 20th of May. There was a fair percentage of large salmon, from fifteen to twenty-five pounds each, last season. On the non-tidal portion of the Southwest Miramichi river in Northumberland county (the first year that it has been part of my district) the legal catch in the commercial fishery was very discouraging to the fishermen considering the number of permits issued, and I have very good evidence that the illegal catch was quite as discouraging. With the area of water and conditions which have existed for longer than I can remember, and the comparatively long stretches of water each fishery guardian has to patrol, and some of the guardians not the most efficient, it is quite impossible to prevent some illegal work. I should like to make it plain that to Overseer Parks is due most of the credit for the fairly satisfactory conditions there in 1926. From information I have been able to gather the quantity of salmon, mature fish, in the Miramichi river in 1926 was comparatively small, at least that is the testimony of the commercial fishermen on the non-tidal water, and part of the tidal water netters whom I met, and the testimony of the anglers without exception, and the grilse were, on the average, very small, a large percentage of them

weighing from less than three pounds to about four and one-half pounds. A very large quantity of these small fish were brought into the central part of the province for sale by truck or auto, and a quantity were seized and confiscated because of being under the three pound limit, and I was advised by several of the hawkers that they could have bought many smaller fish offered by the fishermen but refused to do so when they found that they would not be allowed to sell, or have them in their possession, if apprehended by a fishery officer, and in addition the undersized, and probably the whole load, would be seized together with the conveyance, with a prosecution following. I have as good evidence as it is possible to get that the illegal size fish were not taken in the non-tidal water district. Possibly there is a reason for the excessive number of very small fish (grilse) running in the Miramichi river and the reported scarcity of salmon (mature fish). I am not prepared to offer a reason.

SHAD		
Year	Cwt.	Value
1925.....	1,902	\$11,412 00
1926.....	720	4,320 00

I now come to a matter that may cause some questionings. The excessive falling off in the catch of shad does not look good, and I am not sure that it can be explained satisfactorily. A drop of 1,182 cwt. in one year is difficult to explain. The subdistrict officers have explanations, and they pretty well agree as to the cause of the light catch of shad in 1926, and while the reduced catch may look serious at the present time, and may need correcting in some way in the future, there appears to be nothing to do but wait for further evidence, and that can only be had through further experience. What is to me a somewhat relieving feature is the information that the catch of shad in St. John harbour was heavy in 1926. Overseer Bell reports that shad had reached his district by the 10th of May, 1925, while the first that he knows of being taken in 1926 was on May 31, about three weeks later, and at that time he states shad were selling in the St. John market for fifteen cents per fish. Therefore his version of the greatly reduced catch in 1926, amounting to 965 cwt. in his district alone, is because of the backward spring, continued high water and a poor market, and shad arriving only about June first, the fishermen had not more than twelve nights to operate. In 1925 there was a special opening of the shad fishing season on May 9, which gave the fishermen a long season, with a consequent comparatively heavy catch. In Sunbury and York counties this fish was still later reaching the fishing areas, and a still shorter season to operate, and the fishermen reported the water too high. The reduced catch in these two counties amounted to 148 cwt. or from 180 cwt. in 1925 to 32 cwt. in 1926. Shad is not fished for in Carleton county water, with the exception of one operator some seasons, and only a small quantity is taken in the salmon nets, set for salmon only. The very late run affected the catch in Victoria county to a greater degree than in the lower water, and the catch fell from 74 cwt. in 1925 to 5 cwt. in 1926, the legal fishing season closing before the only three fishermen in that county had time to operate with any success. The officers and the fishermen without exception state that there appeared to be plenty of shad in the rivers, but because of conditions noted they were unable to get them in their nets. I only hope that the versions are true, and I have no reason to question the statements of all these men. Considerable quantities of shad are brought into the central part, and may be the southern part of the province from the Miramichi river district for sale, and this, no doubt, helps to lower the price to be obtained by the St. John harbour and river fishermen, and the consumers no doubt appreciate that phase. I would be sorry to see the time when it would be considered necessary to again wholly restrict the fishermen

of this district from taking some shad each year, and I trust that conditions are not again leading up to that. Rather than see that I would strongly advise, if necessary, the reducing of the netting privilege now allowed, which could be done in Kings and Queens counties, where two nets are used by many families, and allow only one net per family, but I trust that this will not be necessary. No shad are taken in the non-tidal parts of the Miramichi waters.

STURGEON			
Year		Cwt.	Value
1925.....		42	\$1,050 00
1926.....		57	1,425 00

The catch of sturgeon was about normal, but a little better than the 1925 catch, with the per cwt. value the same as the previous year; while about 100 pounds of caviar were sold, at a comparatively low price per pound.

The total weight and value of the commercial fisheries of this district during the years 1925 and 1926 are as follows:—

Year		Cwt.	Value
1925.....		3,975	\$34,235 00
1926.....		2,936	30,930 00

a decrease of 1,039 cwt. and \$3,305 in 1926.

MATERIALS			
Year			Value
1925.....			\$14,425 00
1926.....			15,185 00

The total weight and value of the domestic fisheries in this district for the years 1925 and 1926 are estimated as follows:—

DOMESTIC FISHERIES			
Year		Cwt.	Value
1925.....		454	\$ 8,780 00
1926.....		648	13,120 00

The very substantial increase in 1926, of 194 cwt. and \$4,340, which includes the non-tidal waters of the Miramichi river in Northumberland county for the first time, is satisfactory, while the rods and lines and canoes used by anglers in 1925, exclusive of the added territory, were valued at \$16,560, with the added territory in 1926 the same was valued at \$17,332.

The trout fishery seems to have been about an average on the whole. The ordinary brook trout is reported to have been rather scarce, but that apparent condition may have been due to the cold, backward spring, and high water continuing a considerable period in the early summer. Sea trout were said to be much more plentiful in the non-tidal district of the Miramichi river. It appears to me that I can observe a considerable change in the sentiments of the average angler, particularly in the counties of York and Carleton, regarding trout fishing. Formerly practically all anglers were quite enthusiastic if they could be assured of fairly good trout fishing within a reasonable distance of their homes, and if they could have good sea trout fishing they were more than pleased, but now, and this refers more particularly to the residents of the cities, towns and villages, they want nothing less than good salmon angling, and are not satisfied with good grisle fishing even, but there are a great many persons who cannot afford the time to go after salmon and spend two or three days or more and outfit with expensive rods and lines, etc., and probably have to employ a guide, and such people, if they fish at all, must depend upon the trout streams for their angling pleasure. Consequently it is encouraging to them to know that the department is using much effort to keep the streams and lakes supplied with trout.

It is with considerable satisfaction that I am able to report a fairly successful salmon angling season, generally speaking. This sport on the St. John river was not better than ordinarily is the case, but this river has not yet proven itself a reliable angling water. Under exactly right conditions it is possible to take a great many salmon with the fly from this water. This happened in 1923, when it appeared possible to take salmon with a fly at many places between Fredericton and Grand Falls, and take many of them, but it never was so before nor since, in my experience. The non-tidal portion of this river is fairly large, and while there are many pools, and other likely places, where it might appear that salmon do, or would, stop for rest and cool water, the fact remains that salmon do not, generally speaking, rise well to a fly. The river never gets so low but that salmon can pass along up at any stage of water without any trouble, and I think they move along faster towards the upper, or breeding waters, than they do in some other and smaller rivers. The 1923 season referred to was exceptional in that there was a very heavy freshet the latter part of June and early July and the water was not at all normal. Every evidence shows that there were lots of salmon passed up the St. John river in the 1926 fishing season. Coming to the Tobique river, and the angling interests there, there is a better story to tell. It is the united judgment of the Tobique Salmon Club, the Ogilvy Brothers, and the Messrs Frasers, besides the owners of private angling pools, that such salmon angling has not been enjoyed on that water in the history of modern angling. The Tobique Salmon Club has been established there about thirty-five years, and to their credit be it said they have practically made good angling there by the employment of a large force of guardians and strict enforcement of the law. Their report is that 1926 was the best season, by long odds, in their experience. To me there is only one cause for this condition, and that is nature was kind. So far as assisting the salmon up the St. John river, to reach the Tobique, the assistance of your officers and guardians was not greater than it has been for a number of years, i.e., since the service was taken out of the slough it was in previous to 1918. Your officers and guardians did not work harder in 1926 than they have been doing for some years. As has previously been stated, the Tobique Club angling is confined practically to the months of June and July, after which their camps are closed, which makes a short season, and they need a good run of salmon during the months of May and June, which we evidently had in 1926, and providence is to be credited with that, and the apparent satisfactory conditions after salmon reached that water. Outside of some privately controlled and expensively and strictly protected water. I do not think it possible to give a river the size of the St. John better protection than this river is getting in recent years without considerable enlargement of the protective force, and at an expenditure that might seem unwise. The illegally killed salmon on the St. John river in recent years is, in my opinion, negligible.

Coming to the Southwest Miramichi river and tributaries I have a different but fairly favourable story to tell regarding matters in connection with the non-tidal portions. Generally speaking conditions in this area have been anything but good. Only one year that I can recall, and that was 1923, when conditions were alike on the St. John and Miramichi rivers because of a large freshet in late June and early July, have salmon anglers generally on the upper waters had a fair show, not because there were not considerable quantities of salmon and grilse in that water and trying to reach the upper water, but other interests prevented. Conditions have been too well known to require lengthy comment, and this water, as well as Overseer Parks and his fishery guardians, having been added to my district in 1926, it was up to me to try to show that something better was to be had, and I am very pleased to be able to say that there was an apparent improvement, and the Protective Associations and anglers generally in the upper Northumberland, York and Carleton county districts have not been reluctant in expressing their appreciation of conditions in 1926. As previously

written into this report. the quantity of grilse, with the individual fish being rather small, reaching the upper waters appeared to be excessive as compared with the quantity of mature fish, but it was a fact for which I am unable to account. I shall say this, and aware of what I am saying, that the mature fish were not unduly sorted out by the nets in the non-tidal water, and it would appear to me that the trap-nets in the tidal water were not responsible for the scarcity of large fish in the upper waters, and I can only think that there must have been a comparatively small run of large fish in that water in 1926. I am advised by Mr. William Griffin, the President of the New Brunswick Guides' Association, who has fishing lodges on the Miramichi river, in York county, that while his guests—foreign anglers—got comparatively few salmon they had all the grilse fishing they wished, with most satisfactory results, and the Carleton Branch of the New Brunswick Fish and Game Protective Association expressed appreciation regarding the angling in Carleton county in 1926. If this result was attained by consistent and hard work I wish to say that my part in it was small. I advised and urged for better protection in this new part of my district, and gave otherwise what little attention I could spare from my office to the work there. While we had one extra fishery guardian in that area I do not know that we had a better class of men than were there other seasons. Consequently I have got it down now to where the real effective work was done, and that is to Overseer Parks' hard work; not only to his personal patrol, but to his insistence that his fishery guardians give proper attention to their work so far as it was in his power to do so. The result was not attained by any special act of Providence, so far as favourable water conditions were concerned, as the river was low much of the season without any freshet during the season until October, which was too late to affect angling. Much illegal work was attempted, but it was checked quickly, and comparatively few fish were illegally taken, and I may add the legal catch, with 49 permits issued on the sixty miles of water, was disappointingly small to the gill-net fishermen. The gill-nets on the non-tidal water of the Miramichi river, if controlled as the law requires, will never greatly affect the quantity of salmon and grilse reaching the upper or angling and spawning areas, and only a poor run of fish, or unnatural nature conditions, or ineffective protection, will prevent a large number of salmon or grilse, or both, reaching the upper waters.

FISHWAYS

The fishways in this district are reported to be in satisfactory condition, but several of them are of none or little value.

PROSECUTIONS

Prosecutions during the year numbered twenty-eight, as follows: 14 for illegal fishing with nets of various kinds, 4 for handling (having for sale) salmon illegally killed, 2 for killing fish with explosives, 1 for fishing salmon with spear and torch, 1 for assault and 6 for water pollution.

Fines to the amount of \$885 were imposed by civil magistrates. Fines to the amount of \$205, part of which were imposed previous to 1926, were paid, and fines to the amount of \$560 were suspended for the present, and two cases where fines of \$100 and \$50 were imposed are being appealed.

CONFISCATIONS

Fifty-one seizures and confiscations were made, and included in the materials are one Ford truck, two Ford automobiles, and over thirteen hundred pounds of salmon, the balance being illegal gear such as twine nets, wire netting for salmon traps, old boats and spears and torches, the whole having an approximate value of \$1,000.

Sales to the value of \$209.45 were made, much gear destroyed, being of no value for sale, or inadvisable to sell it in the district where seized, and a small amount still held for sale when it is possible to dispose of it.

The total amount of revenue collected and credited to the Receiver General during the year was \$844.45.

REPORT OF S. T. GALLANT, INSPECTOR OF FISHERIES, PROVINCE OF PRINCE EDWARD ISLAND AND MAGDALEN ISLANDS FOR 1926

The total marketed value of the fisheries of the Province of Prince Edward island for the year 1926 was \$1,358,934, a decrease in that of 1925 of \$239,185.

The following table is interesting as showing the comparison of the catch and value of the year 1926, and that of the preceding year:—

		1925		1926	
		Quantity Caught	Value Marketed	Quantity Caught	Value Marketed
			\$		\$
Cod.....	cwt.	61,483	150,135	49,823	116,616
Haddock.....	"	968	1,652	1,472	3,065
Hake and Cusk.....	"	14,939	22,981	13,803	20,881
Mackerel.....	"	6,220	23,246	6,054	20,653
Herring.....	"	64,942	83,703	63,930	89,915
Halibut.....	"	21	210		
Alewives.....	brls.	84	225	360	720
Salmon.....	cwt.	90	1,800	164	4,015
Smelts.....	"	17,595	142,496	15,390	98,670
Trout.....	"	107	1,328	111	1,332
Albacore.....	"	975	4,875		
Caplin.....	brls.	138	552	157	628
Eels.....	cwt.	320	3,311	192	2,162
Tom Cod.....	"	2,555	6,336	2,331	4,664
Clams and Quahaugs.....	brls.	1,560	9,758	867	4,533
Oysters.....	"	5,278	52,780	5,161	61,898
Tongues and Sounds.....	cwt.	48	960		
Cod Liver Oil Medicinal.....	gal.	25	50	30	45
Cod Oil.....	"	7,030	2,109	5,730	1,719
Fish Oil, other than Cod Oil.....	"	1,800	900		
LoBSTERS.....	cwt.	78,570	1,088,712	66,298	926,718

COD

West Prince county shows an increased catch over that of last year of 3,120 cwt.; East Prince county, an increase of 172 cwt.; Queens county a decrease of 9,171 cwt., and Kings county a decrease of 5,781 cwt. The decrease may be attributed to the rough weather prevailing during the entire season. The dog-fish nuisance is also responsible for the large decrease in Kings county.

HAKE AND CUSK

West Prince county shows an increase over that of last year of 2,758 cwt.; Queens county a decrease of 1,295 cwt.; and Kings county, a decrease of 2,599 cwt.

HERRING

West Prince county shows a decrease of 315 cwt.; East Prince county, an increase of 15 cwt., Queens county an increase of 1,329 cwt., and Kings county a decrease of 3,941 cwt.

MACKEREL

On account of the small prices offered for fresh mackerel this fishery was not carried on to any extent. There is a decrease in the total catch of 166 cwt.

SALMON

This fishery was carried on at St. Peters and a beginning was made on a small scale at Winter River, a tributary of Tracadie bay. This fishery will be further developed in the near future, especially in Richmond and Alberton bays. There was an increase in the total catch of 74 cwt.

SMELTS

The season opened for gill-net fishing on October 15 and good catches followed throughout the season. Bag-net fishing opened on December 1, but on account of mild weather this method of fishing was delayed until the last of December when the ice made. Bag-net fishing has not been so successful as last year.

LOBSTERS

Due to unfavourable weather at the beginning of the season the catch on the north shore was a disappointment to both fishermen and packers; on the south shore, however, that is, from Souris to Victoria, the catch was about normal.

The lobster fishery is by far the most important in this Province, affording an annual revenue of from \$1,000,000 to \$1,200,000, and every protection possible should be given it in order to assure a successful future. In the last few years what are known as jumbo lobsters, that is, lobsters from five to twelve pounds in weight, have been taken in large numbers, and as these are largely the reproducing factors in the industry, it is to be feared that this practice if allowed to continue, will have a disastrous effect on the industry. Also, a very large number of immature lobsters measuring in length from three and one-half to six inches are being taken by the fishermen. Although both fishermen and packers make a profit for the time being on these lobsters they will undoubtedly lose out in the end, for it will be impossible to expect an increased catch if this practice is continued.

A lobster six inches long, and four years old, after being boiled weighs four ounces, while a lobster five inches long, and three years old, after being boiled, weighs about two ounces. It would appear, then, that these small lobsters will about double their weight in one year's growth. I am of the opinion that it would be in the interests of the Maritime Provinces to agree in establishing at least a six-inch limit. Jumbo lobsters weighing over four pounds cannot be sold alive; consequently they are boiled and have to be cut up to be packed in the can. The meat is of an inferior quality and this means the placing on the market of very undesirable product.

In West Prince county the decrease was 4,178 cwt.; in East Prince, a decrease of 1,276 cwt.; in Queens county a decrease of 3,423 cwt.; and in Kings county a decrease of 3,395 cwt.

OYSTERS

There is a small decrease in the total catch of 117 barrels, but an increase in the market value.

The buyers are taking special care to select oysters to meet the demands of the markets, good prices were maintained throughout the season, and it appears that the markets could have absorbed a much larger quantity of these

shell-fish. East River and tributaries, West River and tributaries, Seal and Vernon Rivers, are well stocked with small oysters and we are now assured of an annual yield of about 5,000 or 6,000 barrels from these areas. It is pleasing to note that a small beginning has been made to fish oysters in the Richmond Bay area, some 14 barrels having been taken.

There are unlimited possibilities for the oyster industry in this province if the proper methods of oyster culture were adopted. A thorough survey should be made of all the areas in the different rivers of this province and oyster culture should be undertaken under scientific instruction. If this were done it is probable that the export could be increased from 5,000 to 40,000 or 50,000 barrels per season. From observations of some of these areas last summer it was ascertained that oyster fry will not survive on silted bottoms, so that a system of cleaning the oyster areas should be undertaken as soon as possible. This work should be carried on in the month of June as oysters spawn on or about the middle of July.

FISHERIES PROTECTION SERVICE

Some attempts were made at illegal lobster fishing, but there was a strong fleet of patrol boats on duty which were fairly successful in preventing fishing being carried on to any extent. This system of protection has proved the most effective in recent years.

Total Number of Confiscations for violations of the Fishery Regulations during the year 1926, covering 67 seizures.....	32
Total Number of Prosecutions.....	14

REMARKS

The fishways built in 1925 at Laird's Milldam, Campbell's Milldam, Dixon's Milldam, and at Vernon river, are proving a success and should improve trout fishing in these streams. It is to be hoped that several fishways will be built in other dams throughout the province as trout fishing is carried on very extensively both by our residents and tourists, the latter increasing in number from year to year. As trout are our only sport fish during the summer months, everything possible should be done for their propagation.

MAGDALEN ISLANDS

The total marketed value of the fisheries of the Magdalen islands for the year 1926 is \$623,175, a decrease in that of last year of \$82,637.

The following table gives a comparison of the catch and value of 1926 and that of 1925:—

Kinds of Fish	1925		1926	
	Quantity caught	Value marketed	Quantity caught	Value marketed
Cod..... cwt.	70,020	\$ 171,380	33,892	\$ 87,010
Herring..... "	153,780	90,106	126,620	84,552
Mackerel..... "	41,105	109,894	17,595	64,823
Smelts..... "	40	120	50	250
Eels..... "	20	140	30	240
Clams and Quahaugs..... brls.	2,700	16,300	1,975	11,500
Lobsters..... cwt.	21,601	311,038	25,375	375,743
Squid..... brls.	75	750	25	250
Tongues and Sounds..... cwt.	25	175	40	280
Cod Oil..... gal.	8,781	3,410	6,700	3,850
Seal Oil..... "	2,604	1,354	3,500	1,750
Marine Animals, Seal..... "	912	1,185	1,200	2,400
Fish skins..... cwt.	.....	.....	200	500
Fish bones..... "	.....	.....	300	75

COD

The demand for cod was poor, consequently this fishery was not carried on to the same extent as last year. Good catches were made during the month of June, but in the months of July and August one hundred and sixty fishermen left the Islands to hire with the Wavagamack Pulp Company, of Anticosti; consequently, a decreased catch of 31,128 cwt. is the result.

HERRING

Due to ice conditions herring fishing did not begin before the 15th of May, and at this late period the usual number of vessels did not call for supplies.

There was a decrease of 27,160 cwt. A large quantity of the catch was smoked and as the Magdalen islands are noted for putting up a superior quality of this fish, the demand was good and good prices were realized.

MACKEREL

There is a decrease in the catch of 23,510 cwt. Much better prices were obtained for mackerel this season as the fish were of a superior quality. The catch was small and special care was taken in the curing process.

LOBSTERS

There is an increase in the catch of 4,774 cwt. notwithstanding the fact that ice conditions delayed fishing operations some seven or eight days later than last year. Complaints have been made to the fishery overseers of the destruction of lobster gear by the fishermen themselves. In the last two or three years fishermen have set in fifteen or twenty trap lines without anchors, and when these traps were being overhauled they very often drifted across another man's line; in turn, when this man had occasion to haul his gear and found a line of traps over his he had to cut the traps in order to free his own gear. It is evident then that this practice is becoming a real nuisance.

It might be advisable to have a change made in the Regulations to the effect that lobster lines should be anchored at each end.

REMARKS

Navigation with the Magdalen islands opened on May 3, the steamer ss. *Lovatt* making her first trip there on that date. This boat is giving entire satisfaction so far as passenger and freight service are concerned, and the captain and crew are very obliging and most attentive to their duties.

REPORT OF J. B. SKAPTASON, INSPECTOR OF FISHERIES, PROVINCE OF MANITOBA, FOR 1926

The year 1926 has been a banner one both as to catch and prices obtained, surpassing the previous year by more than eleven million pounds of all fish with an increase of \$872,193 in market value.

	Quantity	Value to Fishermen	Value as Marketed	Number Men Employed
	Cwt.	\$	\$	
1923.....	154,090	739,321	1,020,595	2,526
1924.....	177,898	886,410	1,232,563	2,828
1925.....	190,240	1,061,331	1,466,939	3,390
1926.....	305,830	1,744,642	2,328,803	3,809

This is very definite increase, and out of all proportion to the increased number of operators. The increase in production is spread pretty well over the entire province, and in nearly all the principal varieties of fish, goldeyes, perch, pickerel, pike, trout, tullibee and whitefish, show a relatively heavy increase, while only in two varieties, catfish and sturgeon is there an appreciable decrease.

MARKETS

Market conditions have been good for the whole of the production.

The following are comparative prices as marketed of the more important varieties for the last four years:—

	1923	1924	1925	1926
Catfish.....	10.0	11.1	10.6	11.3
Goldeyes, fresh.....	4.0	3.8	4.2	4.0
Perch.....	5.1	7.2	11.2	13.4
Pickerel.....	7.1	8.5	11.5	10.3
Pike.....	3.7	3.5	4.0	4.0
Sturgeon.....	47.3	50.0	40.9	51.6
Trout.....	7.5	10.0	9.0	11.1
Tullibee.....	5.2	3.6	4.2	5.9
Whitefish.....	7.2	9.5	9.5	9.0
For total catch.....	6.6	6.9	7.7	7.6

The sub-district of The Pas.—Comprising all waters north of and including the Big Saskatchewan River, but not the northern part of Lake Winnipeg. has enjoyed a good season in all varieties of scale fish. Sturgeon however was a very decided disappointment both in the Nelson River and the Big Saskatchewan waters. In the former, where the Armstrong Independent Company operate exclusively between Cross Lake and Kettle Rapids, the following shows the annual decrease for three years:—

1924	1925	1926
85,000 Lbs.	65,000 Lbs.	45,000 Lbs.

In 1924 fishing was stopped early in August because the company's allotment of the 100,000 pound limit for the river had been taken. These years show practically a relative falling off in sturgeon production in the waters of the Big Saskatchewan. There was practically no commercial sturgeon fishing carried on in the Churchill during the winter of 1926. Three licenses were issued for the vicinity of Pelican narrows. These three between them barely had a one man outfit of nets, and only 2.100 pounds of sturgeon were brought out.

The winter operations for small fish was fairly successful, and in view of the fact that the majority of the operators are not entirely fishermen but divide their time between fishing and trapping, the season may be considered a fruit-

ful one. As the statistics give the returns for The Pas under one heading only, it may be of interest to show here the distribution by lakes:—

Lakes	Number of men	Whites	Pickarel	Trout	Pike	Tullibee
		Cwt.	Cwt.	Cwt.	Cwt.	Cwt.
Moose.....	12	1,292	381	55	97	10
Pelican.....	5	913	6			
Egg.....	5	796			6	
Cormorant.....	7	328	271	19	104	52
Sturgeon.....	1	20	36	2		
Beaver.....	3	704	28	103	3	
Lost.....	1	9	56		35	12
Trout.....	2	170	30		25	
Herb.....	9	377	453		44	
Clearwater.....	9	406		134		
Running.....	8	226	56	77	113	
Athapapuskow.....	2	40	3	9		
Reed.....	1	47	6	18		

A great deal of interest is evidenced by fishermen in the opening up of new fishing waters with the completion of the Hudson's Bay Railway. Judging by the inquiries coming into this office a considerable influx may be expected to these northern waters, as well as to the bay itself.

Lake Winnipegosis.—The catch in this lake shows a very definite improvement, both summer and winter, and while there is some increase in number of men fishing, the individual catch was much greater for 1926 than 1925.

	1924		1925		1926	
	White	Pick	White	Pick	White	Pick
	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.
Summer.....	1,316	6,323	926	5,084	1,458	10,556
Winter.....	6,908	8,872	5,289	8,464	6,879	14,673
Total.....	8,224	15,195	6,215	13,548	8,337	25,229

Lake Manitoba.—This lake had possibly the best year in its commercial fishing history, the total catch exceeded the previous year by nearly three and one-half million pounds, the average price obtained was slightly higher and the catch per man exceeded any previous year.

	1923	1924	1925	1926
Number of fishermen.....	626	779	905	1,128
Total production.....	Cwt. 25,655	Cwt. 48,658	Cwt. 51,587	Cwt. 85,256
Catch per man.....	41	62	57	76

The increase over the previous year is spread fairly well over all varieties of fish produced, pickerel showing an increase of over one million pounds, tullibee approximately the same, pike three-quarters of a million, and perch three hundred and eighty thousand pounds.

This lake is served by railways on both sides to its very northern limits, for that reason it lends itself particularly well to the fresh fish industry, which is becoming ever more popular. Prices obtained by this method of marketing are much higher, and cost of freighting and other operations less. This naturally attracts an ever increasing number of fishermen to the lake. The congestion of nets has become quite a problem as well as a source of danger to the future of the lake, even if such is not evidenced by the above quoted figures.

Lake Winnipeg.—This lake has more than kept pace with the other waters of the province in increased production. Only sturgeon and catfish show a decrease. All other varieties show a very large increase, with only a small increased number of fishermen operating. The total increase of all fish for 1926 as against 1925 are shown by the following figures:—

	1925	1926
	Cwt.	Cwt.
All fish.....	84,763	141,726
Winter and summer operators.....	1,791	1,828

The summer whitefish catch was the best in years. The limit of 3,000,000 pounds was slightly overtaken and all nets lifted a week before the season closed. The following are comparative figures for six summer whitefish seasons:—

1921	1922	1923	1924	1925	1926
Cwt.	Cwt.	Cwt.	Cwt.	Cwt.	Cwt.
29,271	24,724	14,554	12,311	20,185	30,041

It will be noted that the statistical returns show the quantity of whitefish as 33,115 cwts. The difference is accounted for by whitefish taken during the fall pickerel operations. Perhaps the most encouraging feature of the whitefish situation during last summer's operations was the generally equal distribution of the fish all over the northern areas of the lake, even to the south of Swampy Island.

The pickerel catch during fall and late summer fishing was also very good, the best in years, as indicated by an increase as follows:—

	Cwt.
1925.....	10,626
1926.....	22,860

The greatest increase of all is in the tullibee catch, the run came on fully two weeks earlier than usual, with the result that very large quantities of this fish were taken during the latter part of the pickerel fishing. The figures for the two years are as follow:—

	Cwt.
1925.....	3,404
1926.....	16,620

The winter season also shows marked improvement in all the above mentioned varieties.

It is regretted the same encouraging report cannot be submitted regarding the sturgeon fishing situation on Lake Winnipeg, that has characterized this report on all other varieties of fish. Taking the figures of sturgeon production for the last three years as a basis, there seems reason to fear that here also

this valuable fish may be facing the fate it has so generally met with elsewhere. The following are figures for three years:—

	C'wt.
1924.....	886
1925.....	697
1926.....	309

I believe the time has come when serious consideration should be given the necessity of closing the lake for sturgeon fishing during a period of years.

During the year there were 42 prosecutions in the district for the following violations of the Fisheries Act and Regulations:—

For fishing without a license.....	10
For fishing without a permit.....	2
For refusing to place identification on nets.....	1
For obstructing streams.....	1
For using illegal mesh.....	9
For using excessive fishing gear.....	1
For possession in close season.....	6
For fishing in close season.....	4
For operating a fish trap.....	2
For spearing fish.....	2
For fishing in closed area near St. Andrews Locks.....	4
	<hr/> 42

There were also 163 confiscations during the year.

Wm. A. Found, Director of Fisheries, visited the district early in April with a view to holding conferences with fishermen and dealers. Well attended meetings were held at Selkirk, Winnipeg and Winnipegosis. The Fishery Regulations were thoroughly reviewed at these meetings and many valuable suggestions made for amendments which are now under consideration.

REPORT OF G. C. MACDONALD, INSPECTOR OF FISHERIES, PROVINCE OF SASKATCHEWAN, FOR 1926

During the year there has been a total commercial production of fish in the Province of Saskatchewan of 56,715 cwts. This is a decrease from the previous year of 5,076 cwts. Whitefish decreased 7,311 cwts., and Trout 40 cwts., Pickerel increased 22 cwts., Pike 201 cwts., Tullibee 1,460 cwts., Sturgeon 15 cwts., and the coarser species 397 cwts.

WINTER SEASON

During the winter commercial fishing season the production was 52,424 cwts. This is a decrease of 4,983 cwts. There was a decrease of 6,868 cwts. of whitefish; 101 cwts. of trout; 101 cwts. of pickerel; while the following increases were recorded in the coarser species—Tullibee 1,317 cwts.; Pike 174 cwts.; Mullet 343 cwts. and mixed fish 73 cwts.

The decrease in the production of whitefish has been general on all waters except Jackfish Lake, Ile a la Crosse Lake, Okemasis Lake and in the Montreal Lake District. Peter Pond Lake shows a decrease of 5,278 cwts. This was chiefly due to only one company operating during the season and also owing to operations ceasing early in January. Dore Lake shows a decrease of 952 cwts., and Lac Des Isles and Pierce Lake 105 cwts., Makwa and Worthington Lakes 623 cwts., Waterhen Lake 271 cwts., Turtle Lake 894 cwts., Green Lake 191 cwts., Long Lake 124 cwts., and Jackfish Lake 350 cwts. Ile a la Crosse Lake shows an increase of 1,143 cwts. of whitefish; Okemasis Lake 161 cwts., and Montreal Lake District 76 cwts.; Lac la Ronge 506 cwts. The decrease in the production of whitefish is attributable to the changeable weather conditions

during January and February when the fishermen had to be continually changing their fishing grounds from deep to shallower waters and in some instances nets were too deep to be operated successively in the shallow waters, and some nets were destroyed by the cork lines freezing to the ice. At certain periods of mild weather, fish could not be properly packed and for days at a time nets were kept out of the water. On some lakes fishing conditions were not of the best during December owing to the heavy fall of snow before the ice was properly formed, resulting in the ice cracking and causing a deep slush on the ice. In districts such as Ile a la Crosse, Montreal Lake and Lac la Ronge where increases are shown, this is due partly to an increase in the number of fishermen operating and partly to the fact that no slush had to be contended with. Of the coarser species of fish there is an increase of 1,317 cwts. of tullibee. Of this amount Peter Pond Lake accounts for 638 cwts., Minitikiwan Lake 388 cwts., and Dog Lake in the Okemasis Lake district 11 cwts. The further increase of 1,581 cwts. of the coarser species, consisting mainly of Pike, is reported due to the shallow water fishing carried on.

There were 1,319 cwts. of fish shipped in a green state during the winter season.

SUMMER SEASON

During the summer commercial fishing season the production was 4,291 cwts. This is a decrease of 93 cwts. from the previous year. Approximately the same number of men operated as in the previous season. The summer limit of 200,000 pounds was reached on Long Lake on July 10th. The limits at Turtle and Makwa Lakes were not reached at the close of the season and very little fishing was carried on at these lakes during July and August owing to the declining market. Jackfish Lake shows a small increase and Okemasis Lake a corresponding decrease.

MARKETS

The total market value of the year's commercial production was \$444,288. This is a decrease from the previous year of \$50,594, and is chiefly accounted for by the smaller production. The price obtained for whitefish was practically the same as the previous year. Trout increased approximately one cent a pound in value, and the coarser species, such as pike, pickerel and tullibee, were about the same as last year.

During the summer season the opening markets were quite favourable, but during the latter part of June prices declined to such an extent that fishermen operating on lakes situated distances from the railroad were compelled to cease operations.

Prices obtained during the winter were fairly steady and shipments were not held up for any considerable time and practically no fish were stored during the spring.

All fish shipped from the lakes tributary to Prince Albert and Big River are packed in regulation fish boxes. A large amount of fish are still shipped in sacks, from the Battleford district, which command a smaller price on the market.

CONDITION OF THE FISHERIES

The general condition of the fisheries throughout the Province might be considered as favourable. Very few new lakes have been opened up, due probably to the cost of construction of roads leading to them. Operations have increased on such lakes as Ile a la Crosse and Lac la Ronge, both showing an

increase in production. Dore Lake, which has been a heavy producing lake for years, shows a slight decrease in the catch of whitefish, while other species have increased some.

Long Lake, on which there is both a summer and a winter limit, produced about the same amount as last year. The summer limit was reached on July 4th, while the winter limit was not reached at the close of the winter season, being some 100 cwt. short.

Turtle Lake on which there is both a summer and a winter limit, neither of which were reached, is no doubt declining and is largely due to the great amount of net fishing carried on under Indian and Halfbreed Permits, of which there were 76 issued during the year. An effort should be made to replenish this lake the coming season, and to close the spawning grounds from all net fishing, as recommended.

Lakes such as Red Deer, Little Trout and Crean have fallen off, more or less, during the year. Montreal Lake, which was fished during December, for the first time in years, was a failure. This was largely due to the fact that while this lake is large, it is very shallow and whitefish do not inhabit it during the winter season.

Jackfish Lake shows an increase in production with a slight decrease in the number of men operating.

In the Waterhen Lake District, Waterhen Lake itself shows a marked increase, while other smaller lakes such as Flotten Lake, have decreased considerably, due largely to the fact that fewer men operated.

LICENSES

There were 856 Commercial and Fishermen Licenses issued during the year. This is an increase of 62 over the previous year, due to some extent to the adverse crop conditions in the Province during the fall of the year.

EQUIPMENT

The total value of all equipment used during the year in connection with the Commercial Fisheries was \$95,694, an increase over the previous year of \$12,967. There is an increase shown of 774 gill-nets valued at \$9,474 due largely to the increase in fishermen and as well to the increased number of Commercial Fishery Licenses issued. There is also an increase of 25 hoop-nets valued at \$500, all on the Saskatchewan River. There is an increase of three smoke houses valued at \$3,750—reports show that eight new smoke houses were constructed on Peter Pond Lake, valued at \$4,400, while two on Makwa, two on Turtle and one on Okemasis Lakes were not used during the year. There is also an increase shown of four gasoline boats and an increase in value of \$300. One of these was on Des Isles Lake, one on Jackfish Lake, one on Dore Lake and one on Long Lake, while there was a decrease of one on Makwa Lake. There is a decrease of one pier, four icehouses, sixteen row boats and 49 lines.

DOMESTIC FISHING

There has been a total catch during the year under Domestic net fishing of 15,329 cwt. of fish. This is a decrease of 254 cwt. from the previous year. There has been an increase shown of 377 cwt. of whitefish and 522 cwt. of tullibee and a decrease of 5 cwt. of trout, 171 cwt. of pickerel, 598 cwt. of pike, 179 cwt. of mullets, 258 cwt. of mixed fish, 24 cwt. of goldeyes and 18 cwt. of sturgeon.

The average catch per fishermen was 1,611 pounds, as compared with 1,604 the previous year, and 1,571 during 1924.

There were 952 Domestic Licenses issued, a decrease of 8 from 1925.

ANGLING

There is an estimated total catch of fish by anglers during the year of 26,915 cwts. This is an increase over the previous year of 2,587 cwts. Of this increase pickerel shows 1,287 cwts., pike 875 cwts., perch 101 cwts., goldeyes 132 cwts., trout 5 cwts., and mixed fish 187 cwts. The principal increases in pickerel were in the districts of Wakaw and Long Lake; pike in Red Deer Lake and Wakaw Lake districts, Long Lake district, Devil's Lake district, and in the Qu'Appelle Lakes, perch in Jackfish and Long Lake districts, and goldeyes in the Saskatchewan Rivers.

The average catch per angler during the year was 60 pounds as compared with 62 pounds during the previous year and 63 pounds during 1924.

There has been a gradual restriction of the use of nets in all the smaller lakes as they become more accessible to the angler due to better roads being constructed to them.

There is an estimated number of anglers shown as 44,914. This is an increase of 5,232 over the previous year and is not confined to any particular district, but appears to be general throughout the province. The average angler, who at one time fished for all the fish he could catch, is gradually becoming a sportsman. This is seen in the better quality of rods, and better and lighter tackle being used.

During the year 286 special angling permits were issued to non-residents. This shows a decrease of 207 from the previous year, but is to be almost fully accounted for by the increase in the number of angling permits issued by the Forestry Branch, who have in many instances the same persons issuing their permits this year as this Department have had in the past few seasons.

OBSERVANCE OF REGULATIONS

During the year there were 87 prosecutions and a conviction was secured in all cases, resulting in fines amounting to \$491 being imposed with additional court costs of \$308.55, as follows:—

Fishing during close season.....	47
Fishing without a license.....	14
Fishing with illegal apparatus.....	12
Illegal possession of fish.....	6
Fishing to excess.....	3
Offering fish for sale under domestic license.....	3
Obstructing streams.....	1
Failing to tag nets when in water.....	1
	<hr/> 87

There were also 56 confiscations made during the year, as follows:—

Illegal apparatus.....	18
Illegal caught fish.....	17
Legal apparatus.....	21
	<hr/> 56

There were 44 sales of confiscated articles made amounting to \$291.33.

FISHWAYS AND DAMS

Minor repairs were carried out to the Cowan River dam and the matter of installing new fishways in the dams at Gravelbourg and Swift Current are under consideration. A number of dams in the Qu'Appelle valley were inspected by Mr. Bruce, Fisheries Engineer, during the year, with a view of installing more efficient fishways. A number of small dams in the Cypress Hills area,

where trout have been recently planted, were investigated and the matter of providing a passage of fish has been arranged with the owners, as well as the screening of some of the irrigation ditches.

EXAMINATION OF WATERS

During the year there were 39 waters inspected to determine their suitability for fish life.

REPORT OF R. T. RODD, INSPECTOR OF FISHERIES, PROVINCE OF ALBERTA, FOR 1926

The year 1926 has been a record one in every way. Prices were exceptionally good and the production in most of the large lakes heavy. There has been a keen competition for fish from this province both from New York and Chicago and other eastern markets, and the local demand has also increased. Fish are being marketed in better condition and greater care has been taken in packing the fish to suit the market requirement. A very large increase in the number of anglers will be noticed from the issue of angling permits. Details of my report are as follows:—

INCREASES

Increases in weights	1,105,600 pounds
Increases in value	\$290,572

The limit was obtained for whitefish at Lesser Slave lake and lac la Biche, the former lake recording a large increase through the addition of Buffalo Bay lake, which joins Lesser Slave lake and which contains nothing but coarse fish. Both pike and pickerel were plentiful, the former being shipped filleted. Good prices were obtained. Increases may also be noted in lac Ste. Anne where a particularly good class of whitefish was obtained this year. This lake a few years ago was claimed to be depleted, and was only fished lightly. Good catches have been obtained, however, for the last two years from this lake; this being chiefly due to a large decrease in coarse fish from an adjoining lake—lake Isle, which has a connecting river to lac Ste. Anne. Particularly gratifying was the experiment conducted at lake Athabasca. Close to 350,000 pounds of fish, 50 per cent being trout and averaging four to five pounds each, were caught and marketed from this lake, the fish reaching the market in good condition. With this season's experience the company has decided to enlarge their operations next year, and are building several new ice houses. At the present time ice houses have been built at Fort McMurray and Fort Chipewyan. The company operating states that there is a very large body of fish to be found in this lake. Beaver lake, near lac la Biche, was also fished heavily, producing 75 per cent jumbo whitefish of a particularly good class and for which big prices were paid.

Winter fishing on the whole was only fair, with the exception of Winaifred lake which produced nearly 600,000 pounds of whitefish, and which is claimed by the overseer of the district to be the most productive piece of water in the province. As high as 175 fish were caught in one hundred yards of net. The fishing at Pigeon lake was good, but the fish are too small and difficulty is now arising in marketing fish from this lake. Cold and Primrose lakes were steady in production.

DECREASES

The Peter Pond Lake District is under the administration of the Inspector for Alberta, but the statistics are included with those for the province of Saskatchewan as the lakes are located in that province.

The decrease to be noted in the Peter Pond group of lakes is chiefly owing to the fact that one of the companies operating at this lake discontinued operations. Further owing to the demand for fresh fish difficulty arose in marketing the frozen fish of the previous winter, and the companies operating at Peter Pond lake stopped fishing early. According to this winter's operations fishing has been quite as good as in former years, and it is not considered that these lakes are in any way depleted. Discontinuance of summer fishing at Cold Lake, owing to the amount of angling carried on, and poor fishing at lake Wabamun, Buck lake (Township 61), Trout and Peerless lakes, and lake Isle, were responsible for the chief decreases. The poor fishing was chiefly attributable to the scattering of the fish, and over fishing in former years, as well as the increase in water levels through the wet summer season of 1926. This was particularly so at lake Wabamun, where the water level was much higher than in former years, and it is thought that the fish have changed their feeding grounds in consequence. I look for a good season on lake Wabamun this summer.

MARKETS

The keenest competition in years was evinced during the past year, buyers from the east having been stationed here most of the year. Good prices were obtained for all classes of fish, and I believe that markets are even being canvassed for the shipment of suckers. The average price for whitefish was around ten cents to the fishermen, the same price being obtained for pickerel and perch. Trout averaged eight cents and pike five to seven. The shipment of fresh fish in the winter season continues to increase. This winter, however, there was a distinct shortage of the frozen variety, the demand being good and prices good.

TRANSPORTATION

Transportation facilities have been excellent, the Express Companies doing their utmost to get business, and no difficulty occurred in securing enough express cars. In fact the outlook from this source is the best in years. Trails and roads were cut into Isogun and Hash lakes, but the same have not proved a success so far. Enough snow and cold weather have made trails this winter excellent. In fact from Peter Pond lake the fish commenced to be shipped out in the first week of the season, which has never been the case before. The great improvement in the highways of the province, many roads being gravelled, has made it possible for motor transport to be used for the transportation of fish from a number of lakes to the railroad. This also makes it much more convenient for anglers, as it is now possible with this improvement to the highways for them to reach nearly all the fishing streams or lakes in the province by motor car, which partly explains the large increase in the sale of angling permits.

EQUIPMENT

Still greater improvement in equipment, both in nets and ice houses, may be observed. Boxes have been more carefully packed, the catch standardized, and at lake Athabasca new large ice houses have been built together with one large scow capable of moving 20,000 pounds of fish. The United Fisher-

men of Faust are building a refrigerator plant at Faust which will handle filleted pike, etc. The present refrigerator plant owned by the Menzies Fish Company was operated to capacity and has proven a decided success. The fine thread being used by the Pigeon lake fishermen has proved a detriment to the lake and is chiefly the reason for the heavy production of small sized fish. Recommendations have been made with a view to remedying this. More cottages and motor boats are being built at Cold lake for the accommodation of anglers.

OBSERVATION OF THE REGULATIONS

The number of prosecutions for the year 1926 numbered 99, and the confiscations numbered 64. In addition three other confiscations were procured in the Brazeau Forest Reserve not yet reported. An enormous increase is evident in the issue of licenses. To date the sale of licenses, angling permits, etc., is as follows:—

Commercial and fisherman's.....	1,520
Domestic licenses.....	156
Angling permits.....	5,664
Indian and half breed permits.....	902
Total.....	8,242

An increase over 1925 of over 1,600, and over 1924 of 2,800. It is apparent that revenue collected this year should pay the expenses of this office, this for the first time in the history of this province. Much valued assistance was given both in stocking lakes and in assisting in the observation of the Regulations by the undermentioned clubs:—

1. Northern Alberta Fish and Game Protective League.
2. Claresholm Fish and Game Association.
3. Coleman Rod and Gun Club.
4. Lethbridge Rod and Gun Club.
5. Calgary Angling Association.
6. McLeod Angling Association.
7. Pincher Creek Angling Association.
8. High River Angling Association.
9. Bellevue Fish and Game Protective League.

This office also received assistance from the fifty-eight honorary guardians. There were also employed in a temporary capacity six special fishery guardians. Details of prosecutions are as follow:—

- 29 fishing in close season contravening sections 21 and 33.
- 16 using illegal mesh contravening section 17.
- 15 fishing without permit contravening section 32 (a).
- 8 fishing without license contravening section 1.
- 7 having undersized fish contravening section 34.
- 6 using illegal apparatus contravening section 29.
- 6 fishing in closed waters contravening section 24 (c).
- 6 fishing with excess nets contravening section 7.
- 2 fishing in Lake Minnewanka contravening section 3 (Dominion Parks).
- 1 possession of fish in close season contravening section 29.
- 1 fishing with illegal apparatus (trap) contravening section 31.
- 2 fishing with gang of hooks contravening section 36.

Total 99

Of the above number 20 prosecutions were obtained by forest rangers and park wardens in the forest reserves and within the Rocky Mountains National park.

IRRIGATION SYSTEMS

There has been very little loss or destruction of fish reported in the numerous systems throughout the province during the past season. The only report received being the loss of suckers and pike left stranded at the outlet of Chin

Lakes reservoir, on the Canadian Pacific Railway southern Alberta irrigation system. On the other hand the reservoirs have furnished excellent angling for pike.

DAMS AND FISHWAYS

A new fishway was installed in the Alberta and Great Waterways Railways dam in the Redwater creek at Opal. Permission has been granted Mr. A. P. Stoppe, of Cold Lake, Alberta, by the Water Power Branch of the Department of the Interior to erect a three-foot dam in Marie creek, near the outlet of Marie lake. A fishway will be installed in this dam. A dam and fishway is also being installed by the Canadian Pacific Railway in the Vermilion river near Hazel-dine, Alta. All other dams and fishways previously installed were kept in good repair during the season.

EXAMINATION OF LAKES AND STREAMS

During the season twenty-six lakes were examined with a view to stocking and seven barren lakes were found suitable. While four were found sufficiently well stocked with suitable fish the balance were found to be unsuitable for stocking for various reasons. Adult perch were transferred to three lakes from lac la Nonne. During the early spring a number of bass were procured by the Northern Alberta Fish and Game League and liberated in lac la Nonne. Owing to continued bad weather and the poor condition of the roads this work could not be extended.

ANGLING

There has been a large increase in the number of anglers at Cold lake last season over that of the previous year. The total amount of fish taken at Cold lake on 643 angling permits issued was 42,370 pounds of trout, 120 pounds of pickerel, and 1,200 pounds of jackfish. The largest specimens taken were: trout, 35 pounds; pickerel, 16 pounds; pike, 24 pounds.

This lake is becoming well known throughout the Prairie Provinces, as well as the Western States, and will eventually become a noted fishing resort.

Angling for rainbow trout and Rocky Mountain whitefish is gradually improving in the tributaries of the Athabasca and McLeod rivers, in the Edson district. Several reports of large catches were received. Excellent angling was also reported throughout the southern part of the province. This was exceptionally so in the Highwood river. Numerous anglers have informed me that fishing in this stream was never known to be as good as it was during the last season. One angler took from one pool in one day's fishing five cutthroat trout of a total weight of twenty pounds. Good catches of rainbow trout, weighing from one to one and one-half pounds, are now being taken in this stream.

Angling for pike, pickerel and perch was also good in the numerous lakes throughout the province.

The several lakes formed by the various irrigation systems have added greatly to the pike fishing in districts where scarcely any fish could be obtained before. Since the dam and screens were installed in the outlet of Sylvan lake some three years ago to prevent the pike from escaping at spawning time, the fishing in this lake has also improved greatly. The pike found in this lake are of an exceptionally fine quality and flavour. Good angling for Arctic grayling can be obtained in the numerous streams flowing into Lesser Slave lake. A government highway is under construction from Athabasca to the Peace river, which will make this fishing accessible to motorists in the near future.

REPORT OF CHIEF INSPECTOR MAJOR J. A. MOTHERWELL, WESTERN FISHERIES DIVISION (BRITISH COLUMBIA) FOR 1926

SALMON

The pack for the year totalled 2,065,185 cases of all varieties which is a record one for British Columbia. The average pack during the past five years was 1,633,063. The quantity of salmon taken during recent years has increased very largely, not due to there being a larger supply available, but owing to the favourable market conditions for the fall varieties, which has resulted in extremely intensive fishing. It is only within recent years that the pinks and chums have been in strong demand and the increase in the quantities of these varieties packed has caused the large totals.

The sockeye, which is the most valuable species, shows a pack of 336,995 cases, which is fairly well up to the average although some sections were not as productive as was anticipated.

On the Naas river the total was only 15,929 cases and only a limited quantity reached the spawning areas.

In the Skeena River district the total was 82,357 cases which was fairly satisfactory in view of the runs occurring in the brood years, the pack in 1921 being the smallest on record for the Skeena area although 1922 showed a total of 100,615 cases. The Skeena run is composed chiefly of four and five year fish.

The pack of sockeye actually caught in the rivers and Smiths Inlet district amounted to 89,866 cases and in view of the quantities captured in the brood years of 1921 and 1922, the 1926 total was not at all unsatisfactory and the spawning grounds were found to be well seeded.

The quantity taken in the Fraser river was unusually large in view of the experience since 1917. The average pack during the years 1921 to 1925 was 36,358. That of 1926 totalled 83,589 cases.

Usually the fishermen on Puget Sound on the American side take approximately 75 per cent of the sockeye running to the Fraser river. This year, however, the Puget Sound total was only 44,673 cases. Taking the total pack on the Fraser river and that on Puget Sound, the quantity is 128,262 cases and considered in that way is not encouraging. The unusually large pack put up on the Fraser was due entirely to a late run which arrived during the last of September and the first of October and only a very small fraction of which was taken on the American side. Had the usual proportion been captured in Puget Sound the pack on the Fraser would have been a different story.

It has been suggested that this late run approached the Fraser river from the north by way of Seymour Narrows which would account for the small percentage entering the traps to the south of the International boundary. This is a point, however, on which there is no unassailable evidence.

In the case of the cohoes the total taken in 1926 was a fair average for recent years.

The pink pack amounted to 772,992 cases. The largest previous pack was in the year 1924 when it amounted to 657,561 cases. A large factor in this total was the catch on the Queen Charlotte Islands where the run in the even years is very large particularly in the Masset Inlet district, the quantity taken at that inlet totalling close to 200,000 cases.

The pack of chums totalled 701,971 cases which far exceeds the catch of the next largest year which was 1925 with a total of 607,904 cases.

With the greatly increased quantity of fishing equipment in the water and particularly purse-seines, the time would seem to have arrived when the Department must go to considerable lengths with a view to the conservation of the salmon. One of the great difficulties is in properly protecting the mouths of

streams. If the numerous small seines which have operated during the past two years and which are increasing each season can be eliminated it will be of very material assistance but it would seem to be necessary to go even farther and it may be found imperative in the very near future to also prohibit all drag-seine operations. With the development of more efficacious fishing methods it is now possible to take the salmon considerable distances out from the streams to which they are heading for spawning purposes and the tendency in the administration of the regulations should be in the future to continue the extension of the boundaries in order to confine the seining operations to areas quite distant from the spawning streams and where in addition a better class of fish would be taken. The gill-net operations which are confined largely to the sockeye fishing can be very readily controlled and we have every justification to feel that conservation of the sockeye will be properly looked after.

HALIBUT

There were 315,095 cwts. of halibut landed in British Columbia during the year. This shows a decrease of 3,145 cwts. from the previous season and is the smallest total since 1922. It is interesting to note that the reduction was altogether in the quantity landed by American vessels, the quantity landed from Canadian bottoms showing a slight increase. On the whole the fishermen had a successful season as the prices during the year were good. The Canadian fishermen, however, still feel the handicap of the 2-cent tariff in favour of the Americans and this is the cause of considerable dissatisfaction.

Another source of friction during the past few seasons is the lack of observance on the part of the foreigners of the boundary between British Columbia and Alaskan waters. While the boundary shown on the charts is enforced by the American patrol boats, Alaskan fishermen are permitted to come south of this line and compete with Canadian boats in what the Canadians feel are their own waters. It is hoped that in fairness to Canadian operators this boundary question will speedily be settled.

HERRING

The annual report covers the calendar year whereas the herring season runs through the fall of one year well into the spring of the following one. In this way the report necessarily deals with a portion of each of two runs.

The dry salt pack amounted to 938,647 cwts. which is the second largest on record but 144,527 cwts. smaller than the preceding season. This reduction is partly accounted for no doubt by the existing conditions in China, which is the market for the dry salted product. Weather conditions also have a very considerable effect on the herring catch and the pack is not always a good criterion of the quantity available.

Employees in the dry salting establishments are now all whites or Indians apart from two executives in each of the few Oriental plants which are left. The seining operations are also conducted principally by whites or Indians although 50 per cent of the crews operating on the east coast of Vancouver island may still be Orientals. In this connection it is interesting to note that now that the owners of herring dry salteries have realized that they must employ others than Orientals they are taking the necessary action in the way of providing better quarters and accommodation generally for the whites and Indians.

WHALING

Two whaling stations only operated during the year, these being the Rose Harbour and the Naden Harbour stations, both situated on the Queen Charlotte

islands. The total of 269, as per the following statement, shows a considerable falling off from recent seasons:—

—	Sperm	Sulphur	Fin	Hump	Sei	Right	Total
Rose Harbour.....	64	11	91	21	24	.....	211
Naden Harbour.....	16	3	33	4	1	1	58
Total.....	80	14	124	25	25	1	269

FUR SEAL SKINS

As a result of the privileges extended to the Indians of the province under the Pelagic Sealing Treaty, 2,824 fur seals skins were taken as follows:—

Vicinity of Queen Charlotte islands.....	239
Vicinity of Bonila island.....	416
Clayoquot Sound district.....	633
Barclay Sound district.....	1,536
Total.....	2,824

In the seasons 1925 and 1924 the totals were 4,465 and 2,232 respectively. No doubt the bad weather during 1926 and the smaller demand for fur seal skins had considerable to do with the decreased number taken. The average price for the season under review was \$8 per skin to the hunter.

DESTRUCTION OF SEA LIONS

Sea lion hunting operations were conducted under considerably more favourable weather conditions. The crew of the C.G.S. *Givenchy* supplemented by an expert machine gunner, accounted for 711 pups and 1,245 adults, a total of 1,956, as against 2,827 during the season 1925. The first landings were made on both the Pearl and Virgin rocks on June 9 and the final raid on June 19. The smaller quantity of these mammals found on the rookeries during the expedition would appear to show the result of the previous years' hunts. The adults were not so numerous and the killing of the large number of pups in the preceding year was evidenced by the lack of yearlings in 1926. It is, however, a fact that there were a considerable number of two-year-olds but these may have come from other colonies.

There was again much evidence of the satisfaction of those interested in the actual fishing operations. Undoubtedly the number of lions in the Rivers Inlet district during the fishing season has been considerably reduced.

As an evidence of the hazardous nature of these hunting operations which are carried on on the bare low rocks exposed to the full sweep of the Pacific, I would mention that a member of one of the landing parties on the Virgin Rocks was swept off the rock by a big wave but very fortunately was able to scramble back again. He was again washed off, however, before he could be taken aboard the launch.

With a view to the utilization of the hides, samples were brought back by the hunters and were handed to a local tannery. Nothing, however, came of this effort.

PATROL SERVICE

The service requires more permanent officers in the way of Overseers who, owing to their permanency, would undoubtedly take considerably more interest in their duties. Some of the sub-districts at present are so large and the operations conducted therein so intensive as to make it impossible for the

present permanent staff to give them the necessary close attention. Unfortunately the salaries paid to Overseers is, particularly in the north, so inadequate as to be unattractive to most good men. Much better pay can usually be obtained in other occupations. The efforts looking to conservation must keep pace with the increased intensive fishing and unless employment in the fisheries service is made sufficiently attractive from a standpoint of salary and unless the administration in British Columbia can be provided with the necessary facilities in the way of air service and efficient patrol boats, it is going to be impossible to conserve the sea products.

Unfortunately seaplanes were not available to assist in the protection of the fisheries during the year and this handicap was very keenly felt. While 91 power boats and 18 rowboats were employed together with 16 Overseers, 80 patrolmen and 28 guardians, undoubtedly the fisheries did not receive sufficient protection. If the desired results could be obtained by merely employing more boats and more men such an arrangement could be made but it is felt that particularly owing to the class of boats and men which are available any considerable increase would be a waste of money. There are large isolated districts without any means of communication or obtaining supplies but where salmon are plentiful. In these areas it would be utterly useless to attempt to take care of the situation by means of boats and guardians. The only adequate protection is by means of seaplanes both from the standpoint of results and also of economy. It is felt that unless this arm of the Service can be made available for future seasons it will be absolutely imperative to so restrict the operations of the fishermen as to seriously affect the cost of production.

The *Malaspina* in the course of the year logged 17,127 miles and the *Givenchy* 13,906. Fifteen of the smaller boats each logged over 5,000 miles.

The *Givenchy* was again used for several weeks for life-saving duties at a time when she should be undergoing annual overhaul in order to be available for the patrol of the halibut fisheries before the expiration of the closed period.

REGULATIONS

Owing to the anticipated intensive fishing in the sockeye gill-net areas in the north, those interested were, well in advance of the fishing season, informed if the number of salmon gill-net licenses issued for the several areas reached a figure at which the weekly closed period of 48 hours was felt to be inadequate, such close season would be increased. A definite number of licenses was decided upon as the dividing line in each district and this information was placed in the hands of those interested early in order that they would know definitely what to expect. Only in the Dean Channel, Fitzhugh Sound, Rivers Inlet, and Smiths Inlet areas was it found necessary to increase the weekly closed time and in each case nine additional hours were added.

One great menace to the salmon fisheries of the province, particularly the fall varieties, is the huge increase in the number of salmon purse-seines operating. This has increased from 92 in 1912 to 445, including transfers, in 1926. Previous to the year 1923 it was not possible to transfer a license from one of the 21 purse-seine areas to another but it was necessary to pay another license fee. In 1922 this amounted to \$300 in the case of salmon purse-seines plus $\frac{1}{2}$ cent per fish caught. In 1923 the license fee was reduced to \$20 and licensees were permitted to transfer from one district to another without cost. In 1922 the number of salmon purse-seine licenses issued was 143. The following year with the license fees reduced, the number increased to 223 although with the privilege of transferring from one district to another. Conditions would be sufficiently bad were the nets all of large size but during recent

years, the last two particularly, fishing with small seines from 60 to 80 fathoms in length and from 3 fathoms in depth has developed, which places in the hands of anyone so inclined an instrument which can be used very readily in prohibited areas and in fact is only a temptation to fish where no operations are or should be permitted, inside the boundaries and inside the creeks where the fish are schooled up waiting for the proper water conditions before ascending to their spawning grounds. These nets are carried on boats as small as 30 feet in length. With this sized craft it is a simple matter to operate in shallow waters.

It will be observed that this year's salmon pack is the largest in the history of the industry but the increase is in those varieties of salmon which are taken by means of purse-seines. There is a point beyond which no run of salmon can be fished if any regard is to be had for the future supply. While no authority is yet in a position to determine just where the dividing line lies, at the same time we must be on the safe side and even possibly at the expense of considerably curtailing the pack, safeguard the supply.

It has been contended that the limiting of the size of purse-seines would eliminate the small man and take from him his means of making a living. The obvious reply to this argument is that unless the intensive fishing done in the manner employed by many of these small seines is not made impossible it will only be a short time before there will not be a sufficient quantity of salmon to support even the small man and the elimination of the small purse-seine is undoubtedly in the interests of every fisherman.

POWER BOATS IN SALMON GILL-NET FISHING, DISTRICT NO. 2

During the year 1926, out of a total of 3,423 salmon gill-nets fished in District No. 2, six hundred and thirty were with the use of power boats. It will be remembered that this equipment was not permitted up to and including the year of 1922.

CLEARING OF OBSTRUCTIONS IN SALMON STREAMS

While no work of a very extensive nature was undertaken during the year in the way of clearing of obstructions, the usual examination of the streams was made and many small obstacles removed and the spawning grounds and their approaches considerably improved. In the immediate future, however, considerable expenditure is contemplated in the very necessary work of building a fishway at Stamp River falls, improving the present one in the Fraser River at Bridge River canyon, and also in connection with the investigation of conditions at Hells Gate. The detailed report of the Resident Engineer will be found in another place.

UNNATURALIZED WHITE RESIDENT FISHERMEN

The regulations require that no one shall receive a fishing license unless he is a British subject with the exception that bona fide settlers to whom special consideration is given. It was found that many desirable white men from European countries with fishing experience, were migrating to this country and were desirous of taking up fishing for a living. On satisfactory evidence being produced to the effect that these men would become British subjects as soon as by law this would be permitted, they were given fishing licenses. The number of men to whom licenses were so issued was 414. These fishermen were largely employed to fill the vacancies created by the reduction in Orientals. As a rule they were found to be very satisfactory and many of them have themselves invested in boats and nets. Great care is taken, however, to see that this privilege is not abused particularly from a standpoint of the migrant who ultimately intends to reside in another country but who, owing to the

quota being full, remains in Canada for a few months only and desires to take up fishing until the quota is reopened. Also licenses are refused to subjects from another country who may wish to fish during the summer time in British Columbia waters but with the intention of returning to their own country each season immediately after the fishing operations are over.

MEETING OF OVERSEERS

The annual meeting of the Inspectors and Overseers was held in March at the office of the Chief Inspector. Undoubtedly the opportunity of meeting and discussing the numerous problems in connection with the administration of the Fisheries is of immense value and is so demonstrated more and more each year.

FISH MEAL AND OIL OPERATIONS

There were 23 licenses issued for reduction works plants during the season. All but two of these were for establishments on Vancouver Island and all but four were issued for plants on the west coast of the island. Fourteen of these actually operated. This large increase in the last two seasons was due to the permission to utilize pilchards. These fish run in very large quantities on the west coast although their movements are very irregular which adds something of a speculative nature to the character of the operations of these plants. Pilchards cannot be utilized for dry salting as is the case with herring and the market for the canned product is up to the present at least very limited, whereas on the other hand the demand for fish oil and meal has been found attractive.

In the past the seiners have waited for the pilchards to come into the several sounds where they were fairly easily taken when found. An attempt was made, however, in 1926, to, by the use of larger and better equipment, seine these fish on the outside in the exposed waters of the Pacific. The results, however, were not encouraging as although the fish can be found in large quantities there is great difficulty in seining due to weather conditions.

Herring had not been permitted to be used in British Columbia for the purposes of the manufacture of fish meal and oil until January 15, 1925, when this permission was extended to Districts 1 and 2. This omitted Vancouver Island where the bulk of the herring in the past have been caught. No one in Districts 1 or 2 has yet taken advantage of the opportunity to put the herring through their meal and oil plants but on the west coast of Vancouver Island permission was last fall given to those operating between Clayoquot Sound and the north end of Vancouver Island to, until the end of the calendar year, use herring. Only 2,000 tons were used and apparently the operators found little encouragement to continue at that time, claiming that the bulk of the herring were available in the first two months of the year and that it was only at that time that their operations could be profitable.

The total quantity of fish oil and meal produced in the Province during the year was 9,694 tons of meal and 2,129,571 gallons of oil, that from pilchards only being 7,948 tons of meal and 1,898,721 standard gallons of oil. Most of the oil has been shipped to the United States or direct to the Old Country but the meal has been largely marketed in Japan.

GENERAL

One interesting development during the past few seasons is the increase in the employment of white labour in the salmon canneries. This applies principally to the employment of white girls who are replacing more and more each season the Indians and Orientals at the filling tables. Another feature of interest is the increased attention which is being paid by the canneries to cleanliness and sanitary conditions generally.

WHOLE PROVINCE—1876 to 1926

STATEMENT No. 1

Year	Num-ber of can-nies oper-ated	Number of salmon licenses issued					Sockeye	Red Spring	Pink Spring	White Spring	Blue-backs	Steel-heads	Chooes	Pinks	Chums	Totals	
		G.N.	Troll	P.S.	D.S.	T.N.											
1876	3	Particulars not available.					Particulars of varieties not available—practically all sockeye.										9,847
1877	4	"	"	"	"	"	"	"	"	"	"	"	"	"	"	67,387	
1878	10	"	"	"	"	"	"	"	"	"	"	"	"	"	"	113,601	
1879	9	"	"	"	"	"	"	"	"	"	"	"	"	"	"	61,093	
1880	9	"	"	"	"	"	"	"	"	"	"	"	"	"	"	61,849	
1881	12	"	"	"	"	"	"	"	"	"	"	"	"	"	"	177,276	
1882	18	"	"	"	"	"	"	"	"	"	"	"	"	"	"	255,061	
1883	24	"	"	"	"	"	"	"	"	"	"	"	"	"	"	196,292	
1884	17	"	"	"	"	"	"	"	"	"	"	"	"	"	"	141,239	
1885	9	"	"	"	"	"	"	"	"	"	"	"	"	"	"	108,517	
1886	17	"	"	"	"	"	"	"	"	"	"	"	"	"	"	161,264	
1887	20	"	"	"	"	"	"	"	"	"	"	"	"	"	"	204,083	
1888	21	"	"	"	"	"	"	"	"	"	"	"	"	"	"	181,040	
1889	28	"	"	"	"	"	"	"	"	"	"	"	"	"	"	414,294	
1890	32	"	"	"	"	"	"	"	"	"	"	"	"	"	"	408,978	
1891	26	"	"	"	"	"	"	"	"	"	"	"	"	"	"	314,893	
1892	27	"	"	"	"	"	"	"	"	"	"	"	"	"	"	228,470	
1893	37	"	"	"	"	"	"	"	"	"	"	"	"	"	"	590,229	
1894	32	"	"	"	"	"	"	"	"	"	"	"	"	"	"	494,371	
1895	36	"	"	"	"	"	"	"	"	"	"	"	"	"	"	566,395	
1896	47	"	"	"	"	"	"	"	"	"	"	"	"	"	"	601,570	
1897	54	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1,015,477	
1898	51	"	"	"	"	"	"	"	"	"	"	"	"	"	"	484,161	
1899	59	"	"	"	"	"	"	"	"	"	"	"	"	"	"	732,437	
1900	64	"	"	"	"	"	"	"	"	"	"	"	"	"	"	585,413	
1901	73	"	"	"	"	"	"	"	"	"	"	"	"	"	"	1,236,156	
1902	66	"	"	"	"	"	531,436 Springs and Fall:								625,982		
1903	59	"	"	"	"	"	Particulars of varieties not available—practically all sockeye.								473,674		
1904	51	"	"	"	"	"	323,226	35,421 (Red & Wh. Springs)				94,546		107,247		465,894	
																Fall:	

1905	67	"	"	1,030,673	28,359 (Red & Wh. Springs)				44,458	13,970	1,167,460
1906	64	"	"	439,679	31,261	1,083			69,132	68,305 (Pks. & Ch.)	629,460
1907	58	"	"	314,074	23,159	2,939	683		118,704 (Pks. & Ch.)	547,459	547,459
1908	52	"	"	355,023	25,433	2,731	1,137		81,917	76,448 (Pks. & Ch.)	542,689
1909	72	"	"	840,441	18,218	799			61,918	46,544 (Pks. & Ch.)	967,920
1910	58	"	"	565,915	19,313	9,476	140		74,382	34,613	762,201
1911	59	"	"	383,509	38,751	9,705			119,802	305,247	948,965
1912	57	3,640	92	444,762	62,345	18,092			165,309	237,743	996,576
1913	78	4,782	74	972,178	37,433	3,616			69,822	192,887	1,353,901
1914	63	4,857	61	536,606	32,908	16,420			120,201	290,340	1,111,039
1915	62	4,951	61	476,042	51,734	6,370	2,927		146,956	367,352	1,133,381
1916	72	4,600	80	214,789	51,231	15,495	3,096		183,623	280,644	993,065
1917	94	5,286	99	339,848	48,630	27,646	(11,740 (BB. & SH.)		157,589	496,759	1,557,485
1918	88	5,073	122	276,459	65,535	41,819 (Pk. & Wh.)	(15,916 (BB. & SH.)		191,008	527,745	1,616,157
1919	82	4,598	139	369,445	73,179	9,077	4,493		175,670	346,639	1,393,156
1920	65	4,761	155	351,405	95,983	8,441	2,395		101,972	520,856	1,187,616
1921	56	4,777	59	163,914	36,725	6,061	7,060		117,288	192,906	603,548
1922	64	4,491	143	299,614	21,163	11,913	6,431		102,845	581,979	1,290,326
1923	61	3,657	223	334,647	17,539	4,858	7,097		112,044	440,932	1,341,677
1924	62	3,696	242	369,601	18,741	2,591	4,267		115,944	657,561	1,747,505
1925	65	4,225	329	392,643	39,142	4,419	10,675		188,505	445,400	1,720,622
1926	76	4,750	445	336,965	41,232	23,736	19,445		162,448	772,992	2,065,188

NOTE.—Licenses issued 1923, 1924, 1925 and 1926 include transfers from one district to another.

PACK OF CANNED SALMON ON THE SKEENA RIVER—1876 TO 1926

STATEMENT No. 3

Year	Number of canneries operated	Number of salmon licenses issued				Sockeye	Red Spring	Pink Spring	White Spring	Blue-backs	Steel-heads	Chooes	Pinks	Chums	Total
		G.N.	Troll.	P.S.	D.S.	T.N.									
1876	1														3,000
1877	2						"	"	"	"	"	"	"	"	8,500
1878	2						"	"	"	"	"	"	"	"	10,603
1879	2						"	"	"	"	"	"	"	"	19,694
1880	2						"	"	"	"	"	"	"	"	21,560
1881	2						"	"	"	"	"	"	"	"	24,522
1882	2						"	"	"	"	"	"	"	"	31,157
1883	5						"	"	"	"	"	"	"	"	53,986
1884	5						"	"	"	"	"	"	"	"	12,900
1885	2						"	"	"	"	"	"	"	"	37,587
1886	3						"	"	"	"	"	"	"	"	58,592
1887	5						"	"	"	"	"	"	"	"	70,106
1888	5						"	"	"	"	"	"	"	"	58,165
1889	6						"	"	"	"	"	"	"	"	90,509
1890	7						"	"	"	"	"	"	"	"	78,135
1891	7						"	"	"	"	"	"	"	"	90,280
1892	8						"	"	"	"	"	"	"	"	59,675
1893	7						"	"	"	"	"	"	"	"	61,151
1894	7						"	"	"	"	"	"	"	"	67,797
1895	7						"	"	"	"	"	"	"	"	100,140
1896	8						"	"	"	"	"	"	"	"	65,905
1897	8						"	"	"	"	"	"	"	"	81,234
1898	6						"	"	"	"	"	"	"	"	108,026
1899	7						"	"	"	"	"	"	"	"	128,529
1900	10						"	"	"	"	"	"	"	"	126,092
1901	11						"	"	"	"	"	"	"	"	154,875
1902	10						"	"	"	"	"	"	"	"	98,669
1903	10						"	"	"	"	"	"	"	"	154,869
1904	11						"	"	"	"	"	"	"	"	30,529
1905	12						93,404	20,621 (Red & Wh. Spr.)				10,315			7,523
1906	14						84,717	14,598 (Red & Wh. Spr.)				7,247			114,085
1907	13						86,394	20,138				16,867			38,991 (Pk. & Ch.)
1908	13						108,413	10,378				15,247			25,217 (Pk. & Ch.)
1908	13						139,846	13,374				10,075			*159,255
									468						209,177

1909.....	12	.....	.....	.....	11,727	.....	.....	.....	12,249	28,120 (Pk.& (Ch.))	140,739
1910.....	12	.....	.....	.....	9,546	.....	.....	.....	11,531	13,473	222,035
1911.....	12	850	.....	.....	15,514	.....	.....	.....	23,376	81,956	254,410
1912.....	12	850	.....	.....	19,332	.....	.....	.....	39,835	97,588	254,258
1913.....	13	850	.....	.....	23,250	.....	.....	.....	18,647	66,045	164,055
1914.....	13	850	.....	.....	11,529	.....	.....	.....	16,378	71,021	237,634
1915.....	13	962	.....	.....	15,069	.....	.....	.....	32,190	107,578	279,161
1916.....	14	868	.....	.....	18,372	.....	.....	.....	47,403	73,029	223,158
1917.....	15	*788	.....	.....	13,580	.....	.....	.....	38,456	148,319	292,219
1918.....	15	*889	.....	.....	123,322	.....	.....	.....	161,727	22,573	374,216
1919.....	14	1,153	.....	.....	184,945	.....	.....	.....	36,559	117,303	338,877
1920.....	15	954	.....	.....	37,403	.....	.....	.....	18,068	177,679	334,392
1921.....	13	1,109	.....	.....	18,596	.....	.....	.....	45,033	124,457	234,765
1922.....	13	1,091	.....	.....	100,615	.....	.....	.....	24,673	203,555	392,053
1923.....	13	900	.....	.....	131,731	.....	.....	.....	31,967	143,973	338,863
1924.....	13	941	.....	.....	134,732	.....	.....	.....	26,907	181,338	350,967
+1925.....	13	1,067	.....	.....	77,785	.....	.....	.....	38,029	127,226	76,352
+1925.....	13	1,067	.....	.....	17,811	.....	.....	.....	700	130,083	74,308
+1925.....	13	1,067	.....	.....	19,185	.....	.....	.....	39,168	170,586	348,866
+1926.....	15	1,129	.....	.....	82,307	.....	.....	.....	30,153	170,586	350,786
+1926.....	15	1,129	.....	.....	82,357	.....	.....	.....	30,209	210,064	407,515

*Approximately.

NOTE 1/2 1925 and 1926 figures.—†Pack of fish caught at Skeena River regardless where canned. ‡Pack at Skeena River regardless where caught.

NOTE.—Licenses issued 1923-1924, 1925 and 1926 include transfers from other districts.

1908.....	8				1,254					9,505	4,679 (Pk. & Ch.)		89,890
1909.....	8				1,087					1,400	300 (Pk. & Ch.)		105,314
1910.....	8				383					2,075	19		144,398
1911.....	8				1,317					8,287	6,411 5,288		127,066
1912.....	8				1,452			468		11,095	11,723 4,843		158,798
1913.....	8				1,589					3,708	4,287 2,015		90,944
1914.....	*7				89,890					7,789	5,784 5,023		109,032
1915.....	8				1,022					7,115	2,964 5,387		179,431
1916.....	9				1,033			389		15,314	3,567 20,144		112,629
1917.....	10				715			102		9,124	8,065 16,101		113,758
1918.....	10	815			957		85	367		12,074	29,542 6,729		128,937
1919.....	11	916			957		85	367		12,074	29,542 6,729		127,332
1919.....					967		234	241	2	9,038	6,538 7,089		110,736
1919.....					967		234	241	2	9,038	6,538 7,089		109,234
1920.....	10	1,044			1,537		81	190		2,922	26,189 1,226		174,938
1920.....					1,537		81	190		2,922	26,189 1,226		165,890
1921.....	10	1,215			386			44		4,055	3,055 173		58,562
1921.....					406			44		4,784	5,336 173		60,569
1922.....	10	1,191			216		69	38	97	1,145	24,311 311		94,990
1922.....					216		69	38	82	1,145	24,311 311		92,690
1923.....	10	1,172			230		256	113		1,526	10,057 3,246		133,930
1923.....					230		256	113		1,526	10,057 3,246		127,778
1924.....	10	963			215		261	149	32	1,886	15,103 4,908		114,318
1925.....	11	1,127			311		311	116	10	4,887	7,675 11,501		226,030
1925.....					311		311	57		4,866	8,625 11,477		196,132
1926.....	12	1,483			535		249	160	27	10,948	8,493 14,690		124,341
1926.....	12	1,483			473		189	142	11	7,448	13,503 11,751		108,146

NOTE.—Figures shown in black are packs from fish caught at Rivers Inlet or Smiths Inlet. Figures in black for years previous to 1918 are actual packs. Figures shown in *italic*, 1918 to 1926, are actual packs irrespective of where fish taken and not including fish shipped out for canning in other districts.

*1914 figures include Rivers Inlet pack only, no figures being available for Smiths Inlet for that year.

NOTE.—*Re* column 'Varieties other than sockeye packed at Smiths Inlet.' For the years this column is utilized, figures of the different varieties other than sockeye packed at Smiths Inlet were not available, and had to be shown as a total. Sockeye for these years are shown under their proper heading.

NOTE.—Licenses issued 1923, 1924, 1925 and 1926 include transfers from other districts.

MARINE AND FISHERIES

STATEMENT No. 6
PACK OF CANNED SALMON OF PUGET SOUND FROM 1887 TO 1926

Year	Number of canneries operated	Spring	Sockeye	Cohoe	Chum	Pink	Steel- head	Total
1887.....		Particulars of varieties not available.						22,000
1888.....	4	"	"	"	"	"	"	21,975
1889.....	2	240		7,480	1,145	2,890		11,674
1890.....	1	1,000		3,000	4,000			8,000
1891.....	2	382	5,538	5,869	3,093	5,647		20,529
1892.....	2	86	2,954	7,206	16,180			26,426
1893.....	3	1,200	47,852	11,812	11,380	17,530		89,331
1894.....	3		41,781	22,418	22,152	9,049		95,400
1895.....	7	1,542	65,143	50,865	38,785	23,633		179,968
1896.....	11	13,495	72,979	82,640	26,550			195,664
1897.....	12	9,500	312,048	91,900	23,310	57,268		494,026
1898.....	18	11,200	252,000	98,600	38,400			400,200
1899.....	19	24,364	499,646	101,387	31,481	252,733		919,611
1900.....	19	22,350	229,800	128,200	89,100			469,450
1901.....		Particulars of varieties not available.						1,380,590
1902.....	21	30,049	372,301	85,817	93,492			581,659
1903.....	22	14,500	167,211	103,450	12,001	181,236		478,488
1904.....	13	14,441	109,264	118,127	49,656			291,488
1905.....	24	1,804	825,453	79,335	41,057	70,992		1,018,641
1906.....	16	8,139	178,748	94,497	149,218			430,602
1907.....	14	1,814	93,122	119,372	50,249	433,423		698,080
1908.....	22	95,210	170,951	128,922	47,607	6,075		448,765
1909.....	11	13,019	1,097,904	143,133	53,688	370,993		1,632,949
1910.....	24	10,064	248,014	162,755	146,942	108		567,883
1911.....	15	21,823	127,761	256,124	104,321	1,046,992		1,557,029
1912.....	20	20,252	184,680	149,727	60,760	700		416,125
1913.....	22	1,234	1,673,099	61,019	56,225	791,886		2,583,463
1914.....	31	26,044	335,230	151,893	278,801	892		792,860
1915.....	41	28,466	64,548	180,783	411,724	583,649		1,269,206
1916.....	32	37,030	84,637	155,832	427,878	1,887		707,278
1917.....	45	57,543	411,538	114,276	216,285	1,124,884		1,921,554
1918.....	32	63,366	50,723	235,860	267,538	6,605	106	624,198
1919.....	35	68,542	64,346	210,883	525,541	421,215	5,076	1,295,626
1920.....	11	25,846	62,654	24,502	48,849	4,669		166,520
1921.....	23	25,567	102,967	89,412	30,831	404,713		653,490
1922.....	16	20,615	48,566	111,711	65,552	2,225		248,729
1923.....	18	15,777	47,402	122,000	97,081	475,849	29	758,138
1924.....	12	19,968	69,369	87,879	134,360	5,945	128	317,649
1925.....	23	28,268	106,064	171,587	41,635	555,848	141	903,543
1926.....		27,763	44,569	120,846	112,411	2,125	63	307,778

STATEMENT No. 7
STATEMENT OF HALIBUT LANDINGS—BRITISH COLUMBIA, 1913 TO 1926

	Cwts.
1913.....	223,465
1914.....	214,444
1915.....	194,896
1916.....	123,062
1917.....	113,529
1918.....	186,229
1919.....	210,777
1920.....	238,770
1921.....	325,868
1922.....	293,184
1923.....	334,667
1924.....	331,382
1925.....	318,240
1926.....	315,095

CONDITIONS ON SPAWNING GROUNDS

Queen Charlotte Islands.—In the Masset Inlet area there is a small run of sockeye in May and June which apparently maintains itself each year. This in the past has never been fished to any extent commercially. The fish are of good size. The Queen Charlotte area is not an important one from the standpoint of sockeye. The season of 1926 brought the usual large run of pinks salmon to the Masset area. This occurs only in alternate years and the 1926 run was well up to expectations and although approximately 200,000 cases were packed, an ample supply of spawning fish reached the upper areas. Speaking generally the east coast of the Islands was fairly well seeded with pinks and chums although the former variety were rather late in arriving. On the west coast, however, the spawning grounds were not found to be in such satisfactory condition apart from those streams north of Rennel Sound.

Naas River.—The supply of sockeye on the spawning grounds was found to be considerably smaller than the preceding year and even when compared to the brood years the quantity was considered far from adequate. The supply of spring salmon, however, was a satisfactory one although the cohoe run was practically a failure from the standpoint of the seeding of the spawning grounds.

Skeena River.—The run of sockeye to the spawning grounds of Babine Lake, although not as large as some years, was found to be very encouraging and should be amply sufficient to provide a return equal to if not greater than the average. The inspecting officer mentioned particularly the number of runts found amongst the parent sockeye this year. While the appearance of these small fish is not an unusual occurrence, yet indications would seem to point to the fact that during the season 1926 the proportion was greater than usual.

At Lakelse Lake the run of sockeye was a most satisfactory one.

The inspection of the Ecstahl River area showed adequate numbers of spawning fish.

Conditions at Shawatlans Creek were found unusually satisfactory and there is no doubt but that the closing of this stream for the sockeye cycle has been the means of restoring the run.

Central Division.—Taking this district as a whole the spawning conditions were found to be encouraging. There was some fear at the commencement of the season that owing to the conditions of the streams there would not be sufficient water to permit the fall varieties particularly to pass up but at the time the salmon arrived the rain also came and permitted the salmon to make the ascent easily. The Inspecting officer feels that the spawning grounds are better seeded this season than for four years at least. This applies to sockeye, pinks, chums, and cohoes.

Bella Coola and Kimsquit. The streams in the vicinity of Bella Coola have received a plentiful supply of sockeye, springs and pinks particularly and the spawning grounds of the Kimsquit area were found to be in a satisfactory condition with the exception of pinks, the sockeye and chum varieties being well up to the average. The conditions were considerably less satisfactory, however, along Burke and Dean Channels. These sections must receive closer attention in the future and it will probably be found necessary to close several of the streams entirely for a time.

Rivers Inlet. The pack of sockeye on the Inlet during the season has been a fair average and there was found to be an ample supply of spawning salmon of this variety in most of the streams emptying into Owekano lake. The Overseer, in his report, observes as follows:—

“I consider the Department justified in taking an optimistic view for the future of the industry on Rivers Inlet. The improved methods at

the hatchery, increased weekly closed times during the fishing season, early closing to allow the remaining salmon to enter the lake unmolested, is in my opinion solving the problem of conservation."

The Provincial Inspecting Officer in his report observes in part as follows:—

"I am of the opinion that the favourable conditions which were noted on all the tributaries, especially those at the head of the lake, showed clearly that a run of sockeye of greater proportion returned to the Inlet than was the case in 1921 and 1922. Not only did the packers put up a larger pack but the spawning beds showed a corresponding increase. Since the spawning beds in the brood years contained a run of only moderate proportions it must be assumed that in assisting the natural spawning by replenishing the rivers and creeks with millions of eggs from the hatchery added to which millions of young fry are turned loose into them each year, the Dominion Fisheries authorities have at last found a solution to the difficulty of ensuring an increase in the run of sockeye each year."

It will be remembered that owing to the large number of fishing boats licensed during the season it was necessary to increase the weekly closed period by nine hours. Undoubtedly the conditions at Rivers Inlet are satisfactory.

Smiths Inlet. Again this season there was an excellent showing of parent sockeye salmon on the spawning grounds although the pack was quite a large one. Here, as in Rivers Inlet, the fishing has become more intensive during recent years, which necessitates a shorter fishing season. In view, however, of the powers vested in the British Columbia administration there should be no difficulty in taking care of the situation.

Alert Bay District. The principal sockeye stream in this area is the Nimpkish river. The enforcement of the 72-hour weekly closed season has again permitted the necessary escapement of parent fish to the spawning areas. The beds were well seeded. In this connection it is interesting to note that the B.C. Fishing and Packing Company has reopened its hatchery on Nimpkish lake. The supply of springs was satisfactory although in view of it being an off year for cohoes there was not a large supply of this variety. An ample supply of chums ascended the river. The conditions at this point are particularly gratifying in view of the fact that 26 drag-seines operated in the river and 45 purse-seines fished along the shores on both sides of the river. Taking the district as a whole it is well stocked with salmon during the season. The run of pinks was very good.

Quathiaski District. The supply of sockeye was not as good as expected but there was an ample supply of pinks and chums and cohoes to take care of the spawning requirements.

Comox District. The varieties found in this area are pinks, chums, cohoes, and steelhead. Owing to the unusually heavy rains which came just at the right moment a plentiful supply of all these varieties succeeded in reaching the spawning grounds.

Pender Harbour District. This is also almost entirely frequented by fall salmon although a small run of sockeye ascends each year the Sauchen-Auch river. The catch at this point was very small, approximately only 3,000 fish, and it is estimated that between 18,000 and 19,000 passed through the fishway to the spawning grounds. Owing to 1926 being the off year for pinks the run was much lighter than the previous season although comparing favourably with the brood year. Owing to the timely arrival of the rains most of the pinks were able to reach the spawning grounds. The same thing applied very largely to the chums.

Nanaimo District. Here again the heavy rains resulted in the streams being in flood at the time of the arrival of the pinks, chums and cohoes, and the streams were well provided with spawning fish.

Cowichan District. The Cowichan river is the principal stream in this area. In October there was a splendid run of spring salmon. Previous to that time there had been excellent fishing in the vicinity of the mouth of the river, springs weighing from 40 to 60 pounds being taken by anglers and provided excellent sport. The spring run of steelhead trout was splendid and the spawning grounds should be well taken care of. The run of chums was not up to expectations but a very large percentage was able to reach the spawning grounds. The sport fishing in the district was very good.

Alberni District. The outstanding feature in this area was undoubtedly the large run of sockeye salmon to the Sproat and Stamp rivers. It is reported on good authority that years ago there was a fair run of this variety to these two streams but some seasons owing to the water conditions at Stamp Falls it has been impossible for the salmon to pass over on their way to Great Central lake. In addition there was for many years a dam across the river at the site of the old paper mill which prevented the ascent of the fish to the Sproat Lake spawning grounds. In 1915 a portion of the dam was removed which permitted the fish to ascend. During the seasons 1921-2-3-4-5 the boundary at the head of Alberni canal was placed sufficiently far out to prevent the fishing for these runs in order that they might be built up to their original condition of productivity. Also since 1921 an effort has been made by means of planting eyed sockeye eggs in the Sproat and Great Central areas to further assist in restoring the large quantities of sockeye. Whether it is due to one or other of these causes or that all contributed, the fact remains that during the season 1926 there was an unusually large run of sockeye to both the Sproat and the Stamp rivers, the run commencing about the 1st of May and lasting right through until approximately August 15. The water conditions at Stamp Falls prevented the fish from passing up but by means of dip nets and a crew of men 11,000 were passed safely over the obstruction. Unfortunately thousands died below the falls unspawned. It is the intention during 1927 to install a suitable fishway at this point which will permit all varieties of fish to easily ascend.

An unusual phase during the season was the appearance of a considerable number of pink salmon which ascended Sarita, Nahmint, Anderson and Toquart Rivers. As far as our records go there is no report of their ever having been any number of this variety in the Barclay Sound district.

The catch of chum salmon was very considerably less than that of the preceding season. The reason was not that there were not as many fish but was due to the fact that the rains came at the right moment and permitted a much smaller percentage of the run being taken by the fishermen. The streams were all well seeded with this variety.

The run of chums to the Nitinat district was approximately the same as 1925 and a good supply succeeded in reaching the spawning areas.

Clayoquot Sound.—The only sockeye streams in this area are the Kennedy River and the Medgin River. A very satisfactory catch of sockeye was taken principally in the vicinity of the Kennedy River. A good supply reached the spawning grounds in Kennedy Lake and the upper reaches of the Medgin River. The quantities of chums, pinks and cohoes were also found to be satisfactory in this area.

Nootka District.—Chums, springs, cohoes and pink salmon compose the run to this area. The quantity of cohoes and pinks was small. The fall run of spring salmon practically all is able to reach the spawning grounds. The

rains made it possible for a considerable portion of the chums to also pass up the streams and seeding generally of the area with this variety was satisfactory. This applies particularly to Camp Bay Stream, Deserted Creek, Conuma River, Marvins Bay Stream, Owas-Sit-sa River, and Garden Creek.

Kyâquot District.—The supply of chums and cohoes on the spawning grounds was found to be fair but the springs were few in number. On the whole the district is only fairly well seeded.

Quatsino District.—There is a small supply of creek sockeye in the district but the main quantity of salmon is of the fall variety, the largest proportion being chums. The area was some years ago quite intensively fished for the pink salmon but during recent seasons the operations have been small and it is hoped that the runs will shortly show the effects of the less intensive fishing, although there was a considerably increased quantity of gear in these waters during the season of 1926.

FRASER RIVER WATERSHED

The conditions found in the section above Hells Gate show improvement over past seasons in certain sections since the failure of the big four year run.

In the Stuart Lake District the sockeye salmon run was not as large as the previous year but with the exception of 1925 was the largest observed for a good many seasons. In Kynoch Creek, emptying into the Middle River, 250 spawning sockeye were counted where for years previous practically none had been seen. Fortunately the sockeye arrived some days before the Indians expected them and as a result they practically all succeeded in reaching their spawning grounds. While the observance of 250 spawning fish in one stream does not sound particularly encouraging at the same time compared to many seasons past it is most gratifying and would appear to show that some returns are being obtained from the fish cultural operations which have been conducted so intensively and by newer methods during the past five years in the district.

The run of spring salmon to the Stuart Lake district was unusually good.

Whitefish, in the Prince George district generally in the larger lakes, appear to be plentiful, some having been taken weighing as much as 10 pounds.

Particular attention was paid this year to the Francois Lake area. The evidence obtained would appear to show that years ago there was an excellent run of sockeye but practically none has been found for a number of seasons past according to the old Indians and Hudsons Bay employees who have been many years in the district. This year, however, quite a run of sockeye, comparatively speaking, passed up into the district and Indians are reported as having taken a number at the mouth of Unea Creek in trout nets. These were in excellent condition.

In the Bowron River the fishery officer observed at least 600 sockeye on the spawning beds. While this is very small number considering the size of the area, at the same time in view of conditions found during the past few years it is highly encouraging. For the past three years practically no spawning sockeye have been found.

The run of sockeye to the Horsefly River, a tributary of Quesnel Lake, is reported as being the best for several years. At least 600 sockeye were seen in the river, which is encouraging in view of the fact that for the past four years, apart from an odd fish, there has been practically none of this variety noticed.

The reports received from the Chilcotin district are of no particular value in view of the lack of information with which the knowledge gained during 1926 can be compared. While the Indians took as many as 500 sockeye it is felt that the run was not as good as the preceding year for instance. The local fishery officer estimates the number as comparing favourably with the quantity arriving four years previously.

It is the conditions which were found on the Shuswap area which have given reason for encouragement. In 1922, 2,320,000 sockeye eggs were deposited by the Harrison Box method in Eagle River, a tributary to Shuswap Lake. This year although the river was fenced only two sockeye were taken. At Adams River, however, and Little River, two miles distant, an unusually large run of sockeye arrived in the early part of October. Four years previously it was estimated that between 20,000 and 25,000 sockeye parents spawned in Adams River. This season it is conservatively estimated that there were at least half a million spawning fish in Adams River between the canyon and the mouth, a distance of approximately seven miles, and in addition there were undoubtedly several hundred thousand spawned in Little River between Big and Little Shuswap Lakes. It is impossible to say whether this large return was the result of the planting of eyed eggs in the Eagle River four years previously or were the progeny of the 20 odd thousand spawning fish found in the brood year. When this unusually large quantity of sockeye was observed at the mouth of the Fraser they were found to be of inferior quality compared to the early run as the skin was discoloured, although apart from this feature the canned product was fair. The run was followed closely and it was found that all of it turned up the North Thompson River and proceeded to the Shuswap area. Unfortunately it was not possible to determine from what direction these fish approached the Fraser River. None was taken in the traps on Juan de Fuca Straits although several thousand were reported from the traps in the vicinity of Point Roberts. None was reported as having been taken at Deepwater Bay near Seymour Narrows but two weeks previous to these fish entering the Fraser River proper they were observed in English Bay just outside of Vancouver Harbour and the fishermen were obtaining good catches. Unfortunately there was no money available this year for carrying on the tagging operations. Had these been continued at Deepwater Bay and the traps in Juan de Fuca Straits it is felt that some interesting information might have been obtained.

It is interesting to note that although this late large run of salmon were observed by the fishery officers miles below Hells Gate on the way up the Fraser River, very few were seen at Hells Gate itself although all got through, which demonstrates that conditions at the Gate were quite satisfactory at the time these fish arrived. The local fishery guardian, Mr. T. E. Scott, in this connection observes as follows:—

“It is stated that more sockeye passed on to the spawning grounds than for many years. It is also to be recorded that less salmon were in view than any previous season at Hells Gate.”

Again this year in the Seton-Anderson Lake district quite a considerable number of spawning sockeye were observed, the number being, however, smaller than in 1925.

It is estimated that the number of salmon taken by the Indians of the Westminster, Lytton, Kamloops and Williams Lake Agencies was as follows:—

Sockeye..	5,600
Springs..	6,700
Cohoos..	4,500
Chums..	1,500

Mr. Scott observes with regard to his district that from the numbers seen during the season he is led to believe that the sturgeon are increasing rapidly.

The run of sockeye to the Birkenhead river has been well maintained. The Superintendent of the Pemberton Hatchery states that the run of 1926 was considerably larger than that of 1925 although it is difficult to compare it with four years previous owing to the fact that in 1922 the water was high through-

out all the season which brought the fish in with a rush and made the estimating of the quantity considerably more difficult. He feels, however, that the quantity very nearly, if not quite, equals that of 1922.

The Harrison Lake examination showed that Morris creek, the principal sockeye spawning grounds, contained more of this variety than had been observed for a number of years past. These were all permitted to spawn naturally as the hatchery was not in operation. The Indians report as having seen more of this variety of salmon passing up the Harrison River rapids than for a considerable number of seasons past. This also applies to the quantity of spring salmon.

There was an average supply of spawning sockeye to Cultus lake although owing to the operations of the Biological Board none was permitted to pass up into the lake and spawn naturally. All the eggs were taken and placed in the hatchery.

An examination of the Pitt Lake district also showed an excellent seeding of sockeye. Undoubtedly the supply at that point is at least being maintained. The Superintendent of the hatchery observes as follows:—

“I may say that the run of sockeye this year in comparison with former years was much bigger.”

At Indian river, at the head of Burrard inlet, and the streams at the head of Howe sound, the salmon runs which are all of the fall variety, were a fair average.

The season 1926 was that in which there were practically no pinks running to the Fraser river system. They run in alternate years only and then in considerable numbers.

Generally speaking conditions in the Fraser river were found to be fairly satisfactory.

APPENDIX 2

REPORT ON THE WORK OF THE BIOLOGICAL BOARD FOR 1926

By J. J. COWIE, *Secretary-Treasurer*

The board has charge of and controls the work at the scientific stations. It meets once a year or oftener at such times and places as are found necessary. A committee known as the Executive Committee supervises and carries out the undertakings involved in the policies formulated by the board. Sub-committees on the Atlantic and Pacific coasts have immediate supervision, under the central executive, of the activities of the boards.

STAFF OF WORKERS AT THE RESPECTIVE STATIONS

BIOLOGICAL STATION, AT ST. ANDREWS, N.B.

The station was opened for workers in residence on June 1, and closed September 15.

Investigators

The following is a list of the investigators who were at the station during the season, the subjects upon which they were engaged, and the duration of their stays:—

Miss Margaret G. Allan, Dalhousie University; June 3 to August 31; illustration of marine algæ.

Prof. B. P. Babkin, Dalhousie University; June 18 to August 20; physiology of the digestive tract in fishes.

Miss Helen I. Battle, University of Western Ontario; June 17 to September 3; upper lethal temperatures and temperature coefficient of death rate in elasmobranch tissues.

Mr. S. A. Beatty, Queen's University; June 9 to August 24; chemistry of fish muscle.

Dr. H. P. Bell, Dalhousie University; June 3 to September 3; succession of algal forms in tide pools.

Mr. A. F. Chaisson, University of St. Francis Xavier's College; June 5 to August 25; lethal effects of extreme salinities on tissues of fish.

Dr. C. J. Connolly, University of St. Francis Xavier's College; August 16 to August 21; copepoda parasitic on crustacea.

Miss C. Helen Crow, University of Toronto; July 15 to September 13; anatomy of the nervous system of the skate.

Miss Viola M. Davidson, High School of Commerce, Toronto; June 21 to August 18; catasation of diatom maxima.

Mr. D. Cecil B. Duff, University of Toronto; June 4 to August 23; resistance of fish to certain pathogenic organisms.

Dr. A. H. Gee, University of Toronto; July 5 to September 6; spoiling organisms in haddock muscle.

Mr. F. R. Hayes, Dalhousie University; June 10 to July 13; salinity and temperature tolerance for fry of Atlantic salmon.

Mr. J. M. Harvey, University of Toronto; June 3 to August 16; the effect of high intensity of light on marine copepods.

Miss Jean T. Henderson, McGill University; July 13 to September 3; effect of temperature on the heart beat in schizopods.

Dr. A. G. Huntsman, June 18 to July 15, July 23 to July 31, August 15 to August 31, September 8 to September 20; post mortem changes in the flesh of fishes.

Mr. G. W. Jeffers, University of Toronto; May 13 to 25; September 8 to September 15; experiments with smelt eggs; hydrogen ion concentration in haddock flesh.

Dr. A. B. Klugh, Queen's University; June 4 to September 10; the measurement of light; survey of Chamcook lake.

Mr. L. W. Koch, Queen's University; June 4 to July 1; culture of Rotifera.

Dr. A. H. Leim, April 24 to May 20, May 31 to July 5, July 13 to July 31, August 16 to October 1; suitability of Quill lake water for development of carp eggs; effect of handling on rigor mortis of haddock.

Dr. J. J. R. Macleod, University of Toronto; June 22 to September 20; carbohydrate metabolism in fishes.

Miss Emma C. Odell, Macdonald College; June 21 to September 15; phototropism of various marine copepods.

Mrs. K. F. Pinhey, McGill University; June 26th to August 7; effect of temperature on the respiration of flounders.

Dr. G. B. Reed, Queen's University; July 15 to July 31; autolytic and bacteriological decomposition of fish.

Miss C. E. Rice, Queen's University; June 5 to August 21; autolytic and bacteriological decomposition in lobster.

Mr. S. J. Sanderson, Queen's University; June 8 to August 20; autolytic and bacteriological decomposition in haddock.

Mr. T. R. Sarjeant, University of Toronto; June 30 to September 6; rates of growth of internal organs of haddock in relation to growth of the body as a whole.

Mr. W. W. Simpson, University of Toronto; June 22 to August 28; carbohydrate metabolism of fishes.

Mr. E. E. Watson, McGill University; June 5 to August 20; salinity titrations; effect of damming Passamaquoddy bay.

Miss Nelda Wright, University of Western Ontario; June 26 to August 27; diatoms in the fish food cycle.

General Investigations

Weekly and monthly collections of plankton and hydrographic material at a number of established stations in Passamaquoddy bay, St. Croix river, the Bay of Fundy, etc., were continued. Daily records of the temperature of air and water, which have been taken for several years at St. Andrews, were continued.

Field Investigations

The *Edward E. Prince* spent the summer along the southwestern coast of Nova Scotia. In addition to obtaining hydrographic, planktonic and other material, an extensive fish tagging program was carried out. 8,333 fish were measured, scales taken and tagged. Of these 1,700 were mackerel, 3,714 cod, 2,749 haddock, 162 pollock, and 8 e-u-k. To date, December 31, the following numbers of tags have been returned: 6 mackerel, 239 cod, 16 haddock, and 1 pollock.

The study of the currents along this part of the coast by means of drift bottles was also continued. During the summer four lines were run from Cape Forechu bell buoy southwest a distance of 30 miles, at four-week intervals, and five lines from Brazil Rock over a course S. $\frac{1}{2}$ E. a distance of 50 miles, at three-week intervals; 1,469 bottles in all were put out. The returns from these

bottles, which to December 31 number 279, will tend to show what differences there may be in the course of the currents on these parts of the coast at different times during the summer.

Mr. H. C. White continued his experiments on trout planting on Forbes brook, P.E.I., the particular experiment for this season being an attempt to analyze the factors concerned in the losses of brook trout fry subsequent to planting.

Mr. F. R. Hayes carried out an investigation to define the optimum conditions for the fry of the Atlantic salmon. This was done on Crowe's brook, a branch of the Northwest Miramichi river at Seville, N.B.

During the early part of the season Dr. A. H. Leim carried on experiments in the Magaguadavic river, near St. George, N.B., the object being to increase the number of smelt fry in that river, and to continue an investigation of the limiting factors for the smelt in the Passamaquoddy region.

Mr. D. A. McKay, of Ottawa, Ont., carried on an experiment in St. Mary bay, N.S., to determine the success of planting berried lobsters in the shallow waters of that bay. Mr. McKay also carried on a search in St. Mary bay for young lobsters of one, two and three years of age.

Mr. D. C. B. Duff visited the Middleton, N.S., hatchery and made an investigation of diseased fry there to determine the cause of the disease, which was suspected to be Octomitis. He also investigated the conditions in the waters near Yarmouth, N.S., in connection with the report of heavy infection of trout and salmon with tape worms. Also Mr. Duff, the director, and the assistant director examined into difficulties experienced with the salmon retaining pond at St. John, N.B., and the hatchery pond at Middleton, N.S.

At the request of the Department of Marine and Fisheries, Fish Culture Branch, Dr. A. H. Leim made an investigation of White Marsh stream, near Florenceville, N.B., to determine the suitability of the locality for the establishment of a hatchery.

Dr. Leim also continued his investigations of conditions in the lakes of New Brunswick; Chamcook, Wheatons, and Grand Lake, being studied.

Mr. G. W. Jeffers carried on an investigation of the capelin on the Gaspé coast at Barachois and Newport Centre.

Mr. A. W. H. Needler, of the University of Toronto, began an investigation of the haddock, using Lockport, N.S., as a base for operations.

Mr. G. Lyman Duff, of the University of Toronto, continued his investigation of the cod, using the Fisheries Experimental Station at Halifax as a base for his work.

Educational Work

From the 23rd to the 28th of August Dr. Leim conducted a course of instruction in collecting methods given at the station to seven of the hatchery officers and the district inspector of hatcheries of the Maritime Provinces.

Library

During the season there were about 575 additions to the library. Some of the most important of these were: 44 volumes of the Zoological Record, making that set almost complete to date; practically a complete set of the Bulletins of the New York State Museum; Reports of the British Museum (Natural History) "Terra Nova" Expedition, 1910, Zoology, Vols. 1-8, and Botany, Vols. 1 and 2; and a complete set to date of International Revue der Gesamten Hydrobiologie u. Hydrographie.

Visitors

Among the visitors at the station during the summer were the following: Mr. J. J. Cowie, Secretary-Treasurer of the Board; Messrs. Elmer Higgins and

O. E. Sette, of the United States Bureau of Fisheries; Mr. H. E. Tanner, of the Fisheries Experimental Station (Atlantic); Mr. James Catt, Inspector of Hatcheries for the Maritime Provinces; and Prof. A. C. Redfield, of Havard University.

EXPERIMENTAL STATION AT HALIFAX, N.S.

Investigations on Smoking of Fish

Mr. Hess continued his study of the disinfectant action of smoke in the smoking of fish. Dr. Forbes attempted to determine the nature of the material in the smoke responsible for the colouring of fish, as well as the factors affecting the production of the colour. He also studied (1) the factors involved in the production of the sheen on the surface of smoked fish, and (2) the action of brining in increasing the water and salt content of the fish. Mr. Weld investigated histologically the formation of the pellicle on the surface of the fish, which protects the smoked fish from rapid drying.

Investigation of Fish Freezing

Mr. MacKay made a study of the action of brine movement on the rate of freezing of fish, and with Mr. Weld went into the question of the effect of the rate of freezing and storage on the quality of the fish as regards separation of water from the other constituents.

Mr. D. B. Finn investigated the transfer of heat from sodium chloride brine to calcium chloride brine in using the former for the freezing of fish and the latter circulating through pipe coils for cooling the former. He also determined the specific heat of haddock muscle.

Investigations on Fresh Fish

The changes in fish while being kept fresh are of importance for all branches of the industry. Mr. Dauphinee followed these changes as regards hydrogen-ion concentration, ammonia, indol, and hydrogen sulphide, in order to evolve a simple method for rapidly determining the extent of the change, which method might be used in testing commercially the freshness of fish. Dr. Dreyer in the same connection analyzed fish muscle as to its content of ammonia and trimethylamine, which are produced by decomposition. Dr. Huntsman took up the same matter while at the Station at St. Andrews, N.B., as the facilities there for getting fish fresh from the water are very much better than a Halifax. He studied the changes in hydrogen-ion concentration and in decolorizing power over methylene blue, correlating them with the changes in stiffening of the muscle.

Investigations in Canning

Mr. Ross investigated the canning of lobster paste or tomalley during the fall season in Northumberland strait, and subsequently carried through a long series of experiments in the production of the proper colour, and consistency of the paste. He developed a method for the canning of a proposed standard paste without the use of roe or any other material other than from the lobster to get the required colour, and without the use of any extraneous substance to get the proper consistency. On examination by members of the Sub-Committee on Canning, paste packed by this method was declared to be equal to the best of about two dozen different commercial packs.

Trouble experienced by the shippers of canned lobster in having shipments condemned in England because of a percentage of "springers" among the cans was looked into. An examination of the springers by Mr. Hess showed that these were in as good condition as the usual run of cans and entirely suitable for food. Experiments by Mr. Ross showed that this condition was probably due to the cans not being hot when sealed, too much air remaining in the cans.

Investigations in Salting of Fish

Apart from the consideration of brining in connection with the smoking of fish, Dr. Forbes carried through certain tests concerning the differences in the grades of salt used in the salting of fish. He determined the relative rates of penetration of Malagash and Trapani salts into the flesh of the fish and experimented with the addition of salts of lime and magnesia to Malagash salt so that a very white fish could be produced for the boneless trade.

New Products

Some attention was given to the possibilities of developing new lines for the fishing industry. Mr. Ross canned squid and crabs, and samples of the former were sent to Japan for report as to quality. Mr. H. A. Wilson dried both squid and eels and went into the possibilities of working up markets for these in Italy and in Japan. These attempts have not yet reached fruition.

Development of Fishery Apparatus

A self-feeding smoke producer for the smoking of fish has been developed at the station, largely by Dr. Forbes, and this has been used for the smoking experiments.

A small brine freezer capable of handling from one to two hundred pounds of fish per hour has been worked out largely by the director. It is for use with ice and salt for the cooling of the brine. It involves a new type of circulation past the fish, a new type of circulation through the ice-salt mixture, and a new design of centrifugal pump included in the tank, which is about three feet square.

A new method of holding the fish during brine freezing has been devised by the director. It involves freezing the fish to galvanized plates during slow immersion, the fish being held flat and below the brine in this way.

General Investigations

Weekly and fortnightly collections of plankton, and hydrographic material were continued at two of the stations established by the *Edward E. Prince* in 1925, one in Halifax harbour, and the other in Bedford basin.

Manuscript reports presented:—

Dauphinee, J. A.—Experiments on the production and the chemistry of wood smoke in connection with the fish smoking industry.

Dreyer, N.B.—Protein changes in pickled and smoked fish.

Dreyer, N.B.—Some observations on smoking fish.

Finn, D. B.—Freezing experiments.

Finn, D. B.—Determination of specific heat of fresh haddock muscle.

Forbes, J. C.—Investigation into the tensile strength of fish muscle before and after treatment.

Forbes, J. C. and Dauphinee, J. A.—Effect of smoke on the tensile strength of fish muscle.

Gee, A. H.—The micro-organisms responsible for the spoiling of fish muscle.

Hess, E.—Influence of smoke and its constituents on the bacteria in the smoke curing of fish.

Wynne, A. M.—The hydrolysis of haddock muscle by trypsin.

Education

A two weeks' course of instruction was given to a class of twenty-one fishery officials in April, 1926, on the curing of fish by drying and smoking and on the life histories of fishes, together with the scientific basis for the same. The instruction on the fundamental side was given at Dalhousie University by Professors McIntosh, Bronson and Bean and that on the applied side at the Experimental Station by the director assisted by Dr. Forbes and Mr. Hess.

In August, 1926, a two weeks' course for hatchery officers was conducted. Courses in anatomy and physiology of fishes, fish diseases, and fish food were given in conjunction with physics and chemistry. The instruction was given by Professor McIntosh, Dr. Huntsman and Dr. Leim.

An educator was appointed to take charge of the development and organization of the educational work and material was prepared for addresses and for general instruction, including a series of lantern slides bearing on various phases of the fishing industry.

During the year the director gave addresses at Canso, Liverpool, Yarmouth and Halifax. Dr. Forbes and Mr. Tanner lectured at Truro to the Summer School for Teachers. In the fall Mr. Tanner spoke before a teachers' convention in New Glasgow.

Co-operation

Further advisory committees were formed from local representatives of the fishing industry to cover the fields of smoking and canning. These have proved of very great value for the work of the station. Eight meetings of advisory committees in all were held during the year.

As previously, considerable assistance was received from both Dalhousie University and the Nova Scotia Technical College, the closeness of both institutions to the station forming a considerable asset.

Improvements

The north half of the upper floor of the station building was finished similarly to the remainder to form a library, a board room, a general office, a director's office, and a special laboratory. The north side of the roof of the boathouse had to be covered with ruberoid. A fence was erected between the part of the King's wharf property occupied by the Station and the remainder on the north. A motor boat of about thirty feet in length was constructed at Tiverton and put into commission during the summer. It was built from the same plans and specifications as the *Dolphine* at the Atlantic Biological Station. It has been named the *Cione* after a marine winged mollusk that forms the chief food of the whale in northern seas.

BIOLOGICAL STATION, NANAIMO, B.C., AND FIELD INVESTIGATIONS

The Nanaimo Station now consists of a group of five buildings located on three acres of land leased for a period of ninety-nine years from the Canadian Collieries (Dunsmuir) Limited. The original building erected in 1908 is now

the Biological residence building. The southeastern portion is of two stories and constitutes the residence of the workers. On the lower floor there is a common room and an office, and on the upper floor, four bedrooms. The north-western portion houses the biological laboratory, with working space for eight persons, a small library, a small photographic dark room, and in the basement, an office, a museum, a storeroom and a lavatory.

The laboratory is equipped with fresh and salt water and gas along one side. An attempt is made to heat the entire building by means of two stoves and a fire-place.

The dining-room-kitchen building is an old roughly constructed structure consisting of two small dining-rooms, a kitchen and pantry on the lower floor and one bedroom upstairs for the female help.

During the winter of 1923-24, a chemical laboratory 36 by 24 was built. This consists of one story and provides working accommodation for about five investigators. It is supplied with fresh and salt water and gas and is heated by a furnace.

A director's bungalow was erected in 1925 and a caretaker's cottage also in 1925.

The buildings are all lighted by electricity generated by a Delco plant. Negotiations are now under way with the Nanaimo Light and Power Company for the extension of the city line to the station. As stated previously, the residence contains but four bed-rooms for workers. Additional accommodation is provided by means of tents and during the past two summers six have been in use. Accommodation for summer help has also to be provided by means of tents.

In 1924 an additional three acres of land lying northwest of the original holding was leased for 99 years from the Canadian Collieries (Dunsmuir) Limited. Tents have been put on the land and it is hoped that in the near future a residence building and cottages for investigators with families may be erected here.

The fresh water supply for the station comes from springs on the hill side to the northwest. During this year a new concrete reservoir has been constructed. In order that this supply should be protected and reserved for the station the Canadian Collieries (Dunsmuir) Limited have granted to the board a ninety-nine year lease of five acres surrounding the source.

In April, 1926, the new sixty-foot motor boat was completed. It contains a 45-50 Petters oil engine and makes about 10 knots per hour. There is sleeping accommodation aboard for eight persons. A gasoline power winch has been placed on the after deck for the operation of dredges and oceanographical apparatus. Aft of the pilot house there is a small laboratory. The boat has been named the *A. P. Knight* in honour of Dr. A. P. Knight.

With the acquisition of the motor boat it has been necessary to employ an engineer throughout the year. We were fortunate in securing the services of Mr. R. G. Good, a young man who has had two years university training and who by reason of this has been able to give considerable assistance with hydrographic work and with technical work in the laboratories. Mr. Groth has been made captain and during the winter months has also acted as caretaker.

Miss E. Keighley was appointed secretary during the past year and the Director thereby relieved of much office and library routine.

The special needs of this station are:—

1. *A Residence Building.*—The present accommodation of four bedrooms is inadequate and further the lodging quarters should be entirely separate from the working quarters. Further the present dining room-kitchen building is too small and inconvenient, and there is insufficient space for accommodation of help. The quarters are very uncomfortable during the winter months.

2. *A Heating Plant*.—An attempt has been made to heat the whole biological and residence building by means of two stoves and a fire-place. Obviously this is impossible, but there is a limit to the number of stoves which may be set up. In conjunction with the installation of a heating system, the biological laboratory, at least, should be lined because when the building was constructed winter occupation was not contemplated and building paper was not placed between the walls so that winds blow through and the rooms are far from being comfortable.

3. *Scientific Apparatus and Publications*.—It is not necessary to specify details here.

With the appointment of the present director, this station has been open throughout the year and a number of researches have been carried out during the fall, winter and spring months in addition to those carried out during the summer.

Researches

Systematic.—This phase of the station's work has been carried forward by a number of workers and in a few years time it will be possible to issue a fairly complete faunal and floral list for the Pacific coast.

Dr. and Mrs. O'Donoghue have studied the Bryozoa, Nudibranchs, Edhino-derms and have commenced with the Decapod Crustacea.

Mrs. C. Berkeley is completing her account of the Annelid worms.

Mr. G. H. Wailes is continuing his exhaustive, illustrated lists of the Protozoa.

Prof. J. R. Dymond has commenced a study of the marine fish.

Rev. Robert Connell is completing a list of the seaweeds.

Other systematic studies completed during recent years have been:—

Hydroids by Dr. C. McLean Fraser, Medusae by Dr. R. E. Foerster.

Isopods by Mr. A. R. Fee, Barnacles by Mr. I. E. Cornwall.

Physical and Biochemical

Dr. F. D. White studied experimentally the limiting factors during the early life history of the gribble and teredo. He had previously carried out researches along somewhat similar lines in Scotland.

Mr. J. P. Quigley studied the physiological changes occurring when the dogfish, *Squalus sucklii* was transferred to fresh water and modified salt water. This research has a bearing upon the problem of salmon migrations.

Oceanographical

During the past summer Dr. A. H. Hutchinson, Mr. C. Lucas and Dr. W. A. Clemens commenced a study of the movements of the Fraser river water in the strait of Georgia. Dr. Hutchinson has studied the distribution of the phytoplankton, quantitatively and qualitatively, in this connection. Mr. Lucas has analyzed a very large number of water samples and Dr. Clemens has studied the currents by means of drift bottles.

Temperatures and other data are now being secured from Departure Bay, one station in the strait of Georgia, in the Fraser river near New Westminster, at William Head (south end of Vancouver island), two stations near Prince Rupert, in Ladysmith harbour in connection with the oyster investigation, and along the west coast of Vancouver in connection with the salmon tagging work.

Miscellaneous

Professor J. R. Dymond has commenced a systematical study of the trout of British Columbia. There has been much uncertainty as to the status of some of the varieties and species of trout and it seemed desirable in connection with

fish cultural work to have these forms definitely delimited. Lack of funds prevented Professor Dymond from going into the field, but arrangements were made with the Fisheries Branch, the Provincial Fisheries Department, the angling associations of the province, and with various individuals whereby specimens were sent to the station. A very large amount of material and information has been received.

Mr. C. Berkeley has commenced a study of marine bacteria. The actions, conditions and existence, etc., of luminescent forms are at present occupying his attention.

Dr. and Mrs. Clemens have continued their studies of the sockeye salmon data collected by the Provincial Department of Fisheries in the Fraser river, Rivers inlet, Skeena river, and Naas river.

Field Investigations

Dr. C. McLean Fraser, assisted by Miss G. Smith, carried out a very comprehensive investigation of the four species of commercial clams in the vicinity of Sidney. This included the spawning periods, rates of growth, distribution, general surveys of clam beds, physicochemical conditions, etc.

Prof. G. J. Spencer investigated the life-history and ecology of the commercial crabs in Clayoquot sound, west coast of Vancouver island. His results show that the mating season in 1926 occurred from April 15 to June 15 and that the close period should cover this period approximately rather than June 15 to August 15 as obtains by present regulations.

Mr. C. R. Elsey has been following closely the conditions of oyster culture in Ladysmith harbour and is obtaining a supply of spat from Japan for experimental study this summer.

Dr. H. C. Williamson has continued his studies of spring salmon migration on the west coast of Vancouver island. Tagging operations over a period of about three weeks in 1925 off Ucluelet showed that the great majority of these fish went to the Columbia river to spawn and some even going as far south as the Sacramento river, California. It seemed desirable to determine if the same distribution occurred throughout the whole season and accordingly Dr. Williamson, assisted by Mr. C. Mottley, carried out tagging operations from early March to late September, 1926. The returns are now being worked up. Mr. Mottley has made a study of the scales of all the fish tagged and in many cases has received scales from the fish when recaptured by the fishermen. Much valuable information has been obtained regarding the life-history of the salmon and data concerning the fishery.

Dr. Williamson has also been carrying out investigation of the Pacific herring, involving studies of races, rates of growth, food, spawning, extent and distribution of spawning areas, etc.

Fish Cultural Investigations.

Fish cultural investigations at Cultus Lake in charge of Dr. R. E. Foerster.

In 1924 with the appointment of Dr. R. E. Foerster a field research station was established at Cultus Lake, eighty miles east of Vancouver, for the purpose of making an intensive year-round study of the fresh water phases of the life-history of sockeye salmon. Later with the formation of the Research Committee of the board, the study was extended to include that of artificial propagation. In the latter connection the following program was approved.

1. In the fall of 1925 the entire run of sockeye to Cultus lake was intercepted, the individuals counted, proportions of the sexes determined, and then allowed to pass into the lake to spawn naturally.

2. In the fall of 1926, the entire run was again intercepted all the fish stripped and the fertilized eggs placed in the hatchery. This spring the fry will be liberated in the lake.

3. In the fall of 1927, the same procedure will be followed as in 1926 but in the following spring, the eyed-eggs will be planted in the gravel beds of the tributary streams according to the method being followed by the Superintendent of Hatcheries for British Columbia.

In each spring the young sockeye migrating seaward will be counted and thus definite data will be obtained as to the efficiency of each method of propagation. It is planned to carry out this procedure over a period of twelve years. A substantial screen fence has been constructed across the outlet of Cultus lake so as to intercept the migrating yearlings. In the spring of 1926 a test was made on the migration and over one and a quarter million yearling sockeye were counted without difficulty. Of these about 100,000 were marked by clipping off the adipose and right ventral fins.

Fish Cultural Investigations.—Dr. Foerster and his assistants are now engaged in counting the migrating yearlings resulting from the natural spawning of 5,400 sockeye in 1926. The run of that year consisted of 3,700 females and allowing 3,500 as an average egg production per female there were then over 10,000,000 eggs deposited on the spawning beds.

Dr. Foerster is making a very careful study of all phases of both natural and artificial propagation. In addition he is following the physico-chemical conditions in the lake and obtaining quantitative data on the food supply.

Eagle River Counting.—Eggs from the sockeye runs to Cultus lake in the falls of 1921, 1922, 1923 and 1924 were planted in Eagle river, a tributary of Shuswap lake in the Upper Fraser drainage area. In view of Dr. Foerster's familiarity with the Cultus lake race it seemed desirable that counts should be made of the fish going to the Eagle river spawning beds in 1925 and onward and an attempt was made to identify any individuals of the Cultus lake race if they appeared in Eagle river. In 1925 it was impossible to carry out the work because of lack of funds. In 1926 the necessary funds were provided and Dr. Foerster carried out arrangements for making the count. However, only four sockeye appeared. The reasons for the complete failure of the sockeye run to Eagle river in this year are not apparent at the present time. Provision is being made for continuing the work in 1927.

EXPERIMENTAL STATION AT PRINCE RUPERT

In March, 1926, temporary quarters were established in the basement of the Mill Boarding House at Seal Cove, which is situated on the outskirts of Prince Rupert. Arrangements here were of a very temporary nature and extensive laboratory work could not be undertaken. For this reason the work was limited to that which could be undertaken within the fish plants themselves and to the planning of the new station.

In November, 1926, the station building which is situated on the Provincial Government wharf was completed and officially opened by Mr. J. J. Cowie in the presence of the Western Sub-executive Committee and representatives of the industry. The building cost approximately \$14,000, of which \$5,000 was donated by the Provincial Government, who also granted a free site.

The building is sixty feet long by thirty-six feet wide. It is two stories high and is surmounted by a large easily accessible attic which is used for storage purposes. The main floor is concrete covered, and will eventually be partitioned off to form a museum, a laboratory for heavier apparatus, and a work shop. The second floor contains offices, library, chemical laboratory, balance room,

constant temperature room, biological laboratory and photographic dark room. It is equipped throughout with hot water heating, electric service for light and power, gas, hot and cold water, and compressed air. The station also possesses a thirty-four foot gasoline launch for the collection of material.

Investigations

Refrigeration.—Refrigeration presented many urgent problems to the industry who were desirous of learning more of the brine freezing system. Accordingly arrangements were made with the Canadian Fish and Cold Storage Co for the erection of a small brine freezing plant on their premises at Seal Cove. Funds being limited, an existing wooden tank in which the Company had unsuccessfully tried to use the brine freezing method, was remodelled. It was found necessary to thoroughly insulate the tank, to fit it with a sheet metal lining, to install a new system of brine circulation and cooling coils, and to equip it for freezing by the method of indirect immersion, using calcium chloride brine at a temperature of -10°F . By this means it was found possible to reduce the freezing time of a 30-pound fish from forty hours (which was usual in the sharp freezer) to two hours. It was hoped to be able to obtain accurate cost data from this machine, but owing to its location within the plant and to other adverse circumstances over which we had no control, this was found to be impracticable.

The installation proved highly successful in convincing the trade, which was at first skeptical, of the feasibility of the method, and of the marked superiority of the brine frozen product. At a demonstration which was attended by the leading men of the Industry, it was shown that to the naked eye, brine frozen halibut is almost indistinguishable from unfrozen fish, while the appearance of air frozen halibut is markedly inferior and extremely obvious. It was also demonstrated that upon squeezing a thawed out steak of air frozen halibut, 20 per cent of its weight was lost in the form of escaping juices. A similar experiment with brine frozen fish resulted in a loss of 5 per cent, while fresh unfrozen fish lost only 3 per cent of its weight. The reason for this loss was then shown by a microscopical examination of the muscle fibres which in the case of the air frozen fish were badly ruptured, and showed large intra cellular distentions, while in the brine frozen and fresh fish the sarcolemma was intact with a marked absence of holes and spaces in the muscle substance.

Having demonstrated this to the trade, it was decided to conduct an experiment in marketing, and thus to find the reaction of the retailer and the public to the new product. As a preliminary, a small quantity of halibut (4,000 pounds) was frozen in the new machine, and stored for about one month, after which it was shipped in 200- and 360-pound lots to various dealers in Montreal, Toronto, Winnipeg and Chicago. The fish were placed on the market in the thawed out condition and sold in competition with fresh unfrozen fish. In some cases it is known that it was sold as fresh fish at fresh fish prices, and in every case the dealer noted the marked superiority of the new product.

This exploratory work indicates that a similar effort on a larger scale would do much towards creating a demand for the new product, and at the same time points to the necessity of accurate data with regard to costs, which in these experimental stages are bound to be a little in excess of the sharp freezing method.

The station is at present occupied with the design of a new automatic type of freezer which can handle all types of fish with a minimum of depreciation and labour cost. This machine will be installed in a manner that will make possible the obtaining of all necessary engineering data as to cost of installation and cost per pound of fish frozen.

Oils.—The dog-fish (*Squalus sucklii*) is plentiful on the Pacific coast, and on account of its voraciousness has become a pest. Many attempts have been

made to utilize it, and thus protect more valuable food fish. Plants erected for the production of dog-fish meal and oil have never been very successful, largely because of the inadequate methods used.

The station has undertaken an examination of the production of oil and meal with a view to so improving the methods as to make the reduction of dog-fish profitable. This work is being conducted by Mr. H. N. Brocklesby.

A thorough chemical examination of the oil has been made and forwarded in a paper to the Journal of the Society of Chemical Industry, for publication. Amongst other things it was found that this oil lends itself very rapidly to sulphonation, a process which makes it very valuable to the leather and tanning industries, which have not used it heretofore because of its objectionable odour. This however is removed by improved processing, which also makes it more valuable for use in outside and heat resisting paints.

When hydrogenated, this oil forms an odourless, tasteless pale yellow edible fat, which could be used for food purposes. This fat could be used in the manufacture of fine toilet soaps, while the unhydrogenated oil is valuable for the production of washing powders and laundry soap. Thus numerous new markets for the oil might be found as a result of improved methods of manufacture.

Examination of the vitamin potency of the oil shows that dog-fish oil is more potent in vitamin A than is standard medicinal cod liver oil as prepared by Park Davis Co. This work was made the subject of a paper which has been forwarded to the Journal of Biological Chemistry for publication. An assay of Vitamin D is now being undertaken, both at the station and at the Manitoba Agricultural College, where Mr. F. G. Hutt is experimenting with young poultry. The results obtained will first be published in technical form, after which they will be embodied in a more general paper for the use of the trade.

Survey of Fish Plants.—During the summer of 1926, Mr. Pillsbury was appointed to conduct a survey of the methods and processes, which are in use at the various fish handling plants. The time at his disposal permitted of his covering the plants in the vicinity of Prince Rupert and the Skeena river.

Museum.—Work has also been started towards the establishment of a museum, which is to include models illustrating the evolution of methods of processing, especial emphasis being placed on the most recent advancements. Specimens of marine life from local waters have been collected, and an effort is being made to enlist the aid of halibut fishermen in this connection. Two specimens worthy of note have been obtained as a result of this.

A handsaw fish (*Plagyodius aesculapius*) caught off Anthony isle in 40 fathoms, and a prow fish (*Zaprora silenus*) caught off Sitka sound, in 60 fathoms.

Season of 1927-28

During the coming season the work planned is as follows:—

The development of a small commercial brine freezer embodying automatic features which make possible the freezing of all types of fish at low cost, and the gathering of cost data.

An experiment in the marketing of brine frozen fish.

Further study of the physical and chemical changes which occur in fish proteins during freezing and thawing.

A study of the conditions which lead to the discoloration of halibut in the holds of fishing vessels.

A study of the chemical changes in fish oils and fats which accompany the discoloration known as "rusting."

A study of the vitamin content of dog fish liver oil and its seasonal variations with special reference to Vitamin D.

A study of the glue content of reduction plant waste liquor and of a method for its recovery.

If time permits, studies of the chemical characteristics of pilehard and salmon oil will be made.

INVESTIGATIONS IN THE PRAIRIE PROVINCES

Professor C. H. O'Donoghue, of the University of Manitoba, had under his direction certain investigations in the Prairie Provinces, particularly in the Jasper Park lakes. During the summer of 1926 Dr. F. B. Adamstone was appointed as an Investigator in the Prairie Provinces. He shortly resigned and was succeeded in the fall by Mr. A. Bajkov.

Those engaged in these investigations in 1926 and their problems were:—

Mr. A. Bajkov: Fishes and plankton of the Jasper Park lakes. Limnological investigations on the Quill lakes in Saskatchewan and lake Winnipeg.

Miss Ruby Bere, University of Manitoba: The leeches of the Jasper Park lakes.

Mr. Alan Mozley, University of Manitoba: The molluscs of the Jasper Park lakes.

Mr. Ferris Neave, University of Manitoba: The insects of the Jasper Park lakes.

APPENDIX No. 3

NATURAL HISTORY REPORT

By Mr. ANDREW HALKETT, *Naturalist*

The main subjects summarized in the report, and which are drawn upon from material contained in previous detailed official reports, are these:—

Scallop investigations made (1) in Mahone Bay, (2) in the vicinity of Ecum Secum.

Oyster investigations made (1) in Tracadie Harbour, (2) in Ostrea Lake, (3) in various localities in Nova Scotia and New Brunswick in conjunction with other work.

An investigation as to how the so called slipper limpet (*Crepidula*) effects the oyster.

An examination of the condition of the quahaugs as they occur from Shediac to the limits of their range at Buctouche Bay, owing to an alleged dying of the quahaugs at Buctouche.

SCALLOP INVESTIGATIONS MADE IN MAHONE BAY

There was a double purpose to be served in making the scallop observations last year in Mahone Bay. One purpose concerned the usual annual investigation as to the condition of the scallop, so as to observe to what extent it has been recovering from the strain put upon it a number of years ago; and the other was to make a large collection of the shells so that, under the supervision of Doctor Huntsman, the apparent ages of the scallops as they run in sizes may be determined.

The amount of time devoted to the investigation was consequently greater than that of any previous occasion, and the fortuitous collecting of a large series of the shells seemed to manifest, through the proportion in numbers of scallops below four inches in size to those from four inches and over, that the scallops were recovering from the strain.

In this way the time devoted to collecting and examining the shells supplemented the regular investigation, and brought certain things to light as to what the actual state of the scallop now is in Mahone Bay.

Two separate collections of the shells were made: first during June and July, and second after the interval of one month in August.

Under the first collecting (June and July) the proportion of scallops under four inches to those from four inches and over was nearly two-thirds of the whole.

Under the second collecting (August) the proportion under four inches was less than that of those from four inches and over, but this might be an indication that in the intervening time the scallops were gaining in size. The percentage of the smaller ones was $37\frac{1}{7}$ —that of the larger $62\frac{6}{7}$.

Under the entire time of the collecting the proportion under four inches was about $51\frac{5}{7}$ per cent, and of those from four inches and over about $48\frac{2}{7}$ per cent.

But there is something else to be considered in any attempt to ascertain whether or not the scallop resource in Mahone Bay is undergoing recovery.

The observations were entered upon from three different starting points, viz:—Indian Point, Ernst Island, and Tancook, and the proportion of the smaller scallops to the larger ones, according to those starting points, differed very materially.

The first investigation starting from Indian Point was made on the 24th and 28th of June, and also on the 16th of July, and out of two hundred and ninety-six scallops obtained, two hundred and forty-eight were below four inches and forty-eight were from four inches and upwards in size.

The first investigation starting from Ernst Island was made on the 15th of July, and out of seventeen scallops obtained two were below four inches and fifteen were from four inches and upwards in size.

The first investigation starting from Tancook was made on the 8th and 12th of July, and out of eighty-nine scallops fourteen were below four inches and seventy-five were from four inches and upwards in size.

This comparison tends to show that the real recovery, as manifested by the numbers of small scallops, is at the Indian Point region, which is situated at the western end of the bay. From the Tancook starting point there were only fourteen scallops below four inches out of eighty-nine, and from the Ernst Island starting point, intermediate between Indian Point and Tancook, only two below four inches out of seventeen.

The observation, however, made at Ernst Island was apropos or by the way on return from Tancook, but it led to a fuller observation at that place when the second investigation was made.

The second investigation starting from Indian Point was made on the 16th of August, and out of one hundred and eighty-seven scallops obtained, one hundred and nineteen were below four inches and sixty-eight were from four inches and upwards in size.

The second investigation starting from Ernst Island was made on the 20th and 21st of August, and out of seventy-two scallops obtained six were below four inches and sixty-six were from four inches and upwards in size.

The second investigation starting from Tancook was made on the 25th and 26th of August, and out of one hundred and twenty-six scallops obtained eighteen were below four inches and one hundred and eight were from four inches and upwards in size.

By paralleling the smaller and larger scallops obtained on the two occasions from the three starting points an idea may more readily be had of that which is embodied in the above, thus:—

Indian Point		Ernst Island		Tancook	
Smaller	Larger	Smaller	Larger	Smaller	Larger
1st.....248	48=296	2	15=17	14	75= 89
2nd.....119	68=187	6	66=72	18	108=126

Any considerable difference in the percentage of the small scallops pertains to those obtained from Indian Point as a starting point. On the first occasion the percentage stands almost eighty-four, and on the second almost sixty-four. As the number of the small ones of those from Ernst Island and Tancook starting points is inconsiderable they are taken together. On the first occasion the percentage stands about fifteen, and on the second about twelve. This fall in the numbers of the small scallops may be accounted for owing to an increase in size in the intervening time.

Two misplaced scallops are left out of account in the above estimates.

TABULATION OF RAKINGS MADE IN JUNE AND JULY

Rakings	Males	Females	Totals
1.....	7	7	14
2.....	12	13	25
3.....	3	3	6
4.....	19	29	48
5.....	20	16	36
6.....	33	29	62
7.....	16	17	33
8.....	0	0	0
9.....	4	7	11
10.....	6	10	16
11.....	12	6	18
12.....	15	3	18
13.....	15	9	24
Rake fouled odd.....	2		2
14.....	2	1	3
15.....	6	4	10
16.....	2	2	4
17.....	6	3	9
18.....	12	12	24
19.....	19	20	39
	211	191	402

TABULATION OF RAKINGS MADE IN AUGUST

Rakings	Males	Females	Totals
20.....	38	35	73
21.....	14	10	24
22.....	42	48	90
23.....	2	9	11
24.....	4	3	7
25.....	2	3	5
26.....	1	2	3
27.....	9	17	26
28.....	1	5	6
29.....	5	4	9
30.....	3	2	5
31.....	1	0	1
32.....	38	34	72
33.....	5	2	7
34.....	1	0	1
35.....	24	21	45
	190	195	385

Tabulation showing the numbers of yards over which the rakes were drawn and the number of scallops obtained in each raking. * indicates that two rakes were used—otherwise one rake.

Rakings	Scallops	Yards
1.....	14	300
2.....	25	200
3.....	6	300
4.....	48	250
5.....	36	200
6.....	62	200
7.....	33	300
8*.....	0	400
9*.....	11	400
10*.....	16	600
11*.....	18	200
12*.....	18	400
13*.....	24	500
Rake fouled odd.....	2	.....
14.....	3	200
15.....	10	200
16.....	4	100
17.....	9	300
18.....	24	300
19.....	39	300
20*.....	73	800
21*.....	24	600
22*.....	90	500
23.....	11	125
24.....	7	125
25.....	5	125
26.....	3	200
27.....	26	200
28.....	6	200
29.....	9	200
30.....	5	250
31*.....	1	400
32*.....	72	450
33*.....	7	150
34*.....	1	300
35*.....	45	300
Add—misplaced.....	2	.....
	789	10,575

SCALLOP INVESTIGATIONS MADE IN THE VICINITY OF ECUM SECUM

These investigations were commenced on the 9th and completed on the 15th of September, but the occurrence of the scallops at Ecum Secum, according to what I had been led to anticipate finding, did not come up to my expectations. I found there was nothing really special about the occurrence of the scallop there, and doubtless scores of places might be found to be equally as good.

The following is a summary of the rakings, showing the numbers of yards over which the rakes were drawn and the number of scallops obtained in each raking:—

Rakings	Scallops	Yards
1 g.c.....	0	440
2 o.f.....	2	400
3 o.f.....	0	600
4 g.c.....	33	500
5 g.c.....	15	550
6 h.c.....	0	400
7 h.c.....	0	250
8 o.f.....	0	600
9 h.c.....	0	200
10 h.c.....	8	300
11 h.c.....	3	300
12 h.c.....	34	400
13 h.c.....	19	350
14 g.c.....	18	375
15 g.c.....	0	250
16 g.c.....	74	500
17 o.f.....	1	400
18 o.f.....	0	650
19 o.f.....	0	700
20 o.f.....	0	50
21 o.f.....	0	350
	207	8,565

The following is an analysis of the above:—

In the open, facing the harbour and village of Ecum Secum, out of 8 rakings (viz. 2, 3, 8, 17, 18, 19, 20, 21) drawn over 3,750 yards (viz. 400, 600, 600, 400, 650, 700, 50, 350) only 3 scallops were obtained.

Under more shelter on the Halifax county side, out of 7 rakings (viz. 6, 7, 9, 10, 11, 12, 13) drawn over 2,200 yards (viz. 400, 250, 200, 300, 300, 400, 350) 64 scallops were obtained.

Under more shelter on the Guysboro county side, out of 6 rakings (viz. 1, 4, 5, 14, 15, 16) drawn over 2,615 yards (viz. 440, 500, 550, 375, 250, 500) 140 scallops were obtained.

To facilitate a better understanding of the tabulation, symbols are placed against the numbers of the rakings: o.f. signifying, in the *open facing* the harbour; h.c. on the *Halifax county* side under more shelter; g.c. on the *Guysboro county* side under more shelter.

It will be seen, as shown below, that the total number of scallops obtained for Doctor Huntsman's purpose (in the procuring of which $10\frac{7}{8}$ miles were dragged) was 996 or four shells short of 1,000. This means approximately 1,000 shells or 2,000 valves, thus:—

Mahone Bay—June and July 402: August 385:—Misplaced 2.....	= 789
Ecum Secum.....	= 207

996

Whilst engaged in oyster observation at Ostrea lake I was shown a scallop shell $2\frac{3}{4}$ inches in length which had been taken with a spear at Widgeon Gut about the 15th of May.

OYSTER INVESTIGATIONS MADE IN THE WEST ARM OF TRACADIE HARBOUR

In the season's work nothing proved to be more interesting than the examination as to the occurrence of the oyster in Tracadie harbour.

The data in full of this investigation are given in a previous report, but I now give a resume or condensed statement concerning the oyster as it exists in this harbour.

The body of the harbour runs off into innumerable irregularly shaped branches or arms, the most important of which as concerns the oyster is known as the West arm.

This arm has a length of about one and a third nautical miles and breadths of great irregularity, in places varying say from a fourth to half a mile. Its maximum depth may be placed at about ten feet. There is little tidal rise and fall, owing to the small entrance space connecting the arm with the main body of the harbour, which in turn is affected by the narrowness of the main entrance connecting the harbour with George Bay. The nature of the sea bed easterly is mostly composed of mud: westerly there are stones, but mud heavily charged with diatoms, is conveyed by streams (of which there are three, besides which there is a good spring reputed never to go dry) or drained off the land, and discharged practically all over the area, which is situated in an undulated spot, the land gracefully sloping on all its sides.

Observations of the West arm were made when in boats out on the water, and also by looking down upon it from a high altitude. In the latter way such an excellent view of the arm and the surrounding landscape was had that a better idea was afforded of the topographical features of this beautiful spot, and the observation of its physical or topographical environment, where the water is held by the surrounding undulated land as in a basin, was of value in my study of the oyster as it lives and thrives in this choice arm of Tracadie harbour.

As to the oyster itself, favoured as it is by much that conduces to its welfare, it is free from a great deal that in many other localities is detrimental or injurious to it, but at the same time there are, according to the present natural constitution of the arm, certain things that hinder it from being all that it might be brought to be.

The Tracadie oysters are generally more or less elongated in shape, whitish in colour and overlaid with mud, and they are almost entirely devoid of any extraneous objects. Starfishes, those inveterate enemies of the oyster, are apparently absent, a plentiful supply of fresh water renders the water brackish, and there is an abundant supply of food composed of numerous kinds of diatoms.

There is, however, over a very considerable portion of the arm, especially at the eastern portion, a deficiency of objects upon which the spat can attach itself, and this condition involves a question which has been dealt with in detail in my previous oyster report.

One striking phenomenon which this condition occasions is that many of the oysters are simply lying loose upon the sea bed without being attached to any objects at all, and the waste undoubtedly engendered owing to this is fully pointed out in the above mentioned report.

My work in the evenings was devoted to an examination of the oysters as they lay exposed in the shell valves. As the oysters in general lay open before me I saw that they were compact and full. This was on account of their having had time to recover from the impoverished appearance that shellfish in general assume during the spawning period.

But although the oysters were practically spawned out, in some there were still a few sperms remaining, but in none did I see any eggs. This was something not altogether new to me, for as late as October in the previous year at Buctouche I came across a similar instance of an oyster having sperms still in the gonad. The American oyster is protandrous (which signifies that it is first male) in so far as that the gonad is heavily charged with sperms before it is charged with eggs, but I have reason to know through close examination that after the eggs are discharged (a function which is performed in a relatively short time) many of the individual oysters still have the gonad charged with sperms, and there is I believe in regard to this question room for a close and special study.

OYSTER INVESTIGATIONS MADE IN OSTREA LAKE

The general features of Ostrea lake differ entirely from those of Tracadie harbour. It is a sort of marine pond, constituting an arm of Musquodoboit inlet, being connected with the main inlet by a narrow channel, yet it is also in its own way a natural habitat of the oyster.

This pond is at least a mile and a half long by at least a quarter of a mile broad on an average. The composition of the sea bed is largely sand and rock, depths taken were two and one-half, four and six feet, and the highest rise of the tide is about one foot. It is practically full of heavy growths of eel-grass, mare's tails, and sea-weeds. A considerable stream, which issues from a fresh water lake and empties into the pond, is the principal source of supply of fresh water, but there is another insignificant stream at the further end of the pond which is simply fed by water drained off the land.

The oysters of Ostrea Lake are of good quality, but the dense growth of eel-grass, etc., is an obstacle in the procuring of them. Samples were obtained, however, at three spots in particular, and if means could be devised of keeping down the dense vegetative growth, I am satisfied that Ostrea Lake would afford, according to its size, a good oyster supply from a limited area.

OYSTER INVESTIGATIONS MADE IN VARIOUS LOCALITIES IN NOVA SCOTIA AND
NEW BRUNSWICK

These are divisible into two separate investigations, viz., (a) Caribou River, N.S., and (b) that part of the Strait of Northumberland, N.B., embraced between, and including, Shediac and Richibucto.

(a) Caribou River, Pictou County, N.S.

Little could present a greater contrast than is to be seen in a comparison of the Caribou River oysters with those of Tracadie Harbour, and the difference in their appearance is very marked. Those of Tracadie Harbour were found to be almost entirely free of objects of any kind attached to them, whereas those of Caribou River had great numbers of very small oysters attached to the larger ones. This was so much the case, and there was such a close contact of the small ones on the large, which were often so closely and intimately attached and massed together to the large ones, that it seemed to me it would be impossible to remove them without incurring great waste.

Great numbers of fine oysters were seen and examined at Caribou River, and that much profitable fishing had been engaged in was manifested by the heaps of dead oyster shells which were seen along the bank of the river.

*(b) That part of the Strait of Northumberland Embraced Between
Shediac and Richibucto*

These investigations were largely made at wharves, canneries and packing-houses, and as I was brought in contact with parties engaged in the oyster business, through those means I gained a widened conception of the condition of the oyster as it exists between the aforementioned limits, and indeed of oysters brought in from places beyond those limits.

The following is a summary of the visits made, and wherever I went or in whatever way the examinations were made, at wharves, in barrels, or in the process of canning, in general I beheld multitudes of oysters in excellent shape.

A visit was paid to Doiron's warehouse at Shediac, where a large quantity of fine oysters which had been obtained at Shediac Bay and Aboushagan were seen.

The oysters at Bilodeau's cannery and also those at Cormier's cannery at Cocagne were inspected.

The oysters at the four packing houses at Buctouche were also inspected, at all of which there were oysters from Buctouche Bay, and at two of them oysters from the Richibucto district.

A visit was paid to Cyrille Maillet's packing house at Buctouche Bay which is distant a few miles from Buctouche town, and where oysters from Buctouche and Kouchibouguac, a place about six miles beyond St. Louis, were seen.

Oysters from Richibucto and Kouchibouguac's rivers, or neighbouring waters, were examined at C. Wilkinson's warehouse at Richibucto.

AN INVESTIGATION AS TO HOW THE SO-CALLED SLIPPER LIMPET (*CREPIDULA*)
AFFECTS THE OYSTER

This investigation was incidental to the oyster investigations.

It was an outcome of a correspondence of about a year ago between the Canadian Trade Commissioner of Bristol, England, and the Director of the Commercial Intelligence Service, and between the latter and this Department.

The matter in question concerned what effect the slipper limpet which attaches itself to the outside of the shell of the oyster, has upon the oyster, and it was decided that I could give the question attention in so far as it would not infringe upon that which was more immediately before me to be engaged in.

I found that instead of my search for *Crepidula* impeding the work devoted to the condition of the oyster at respective places, it was more auxiliary to it, as in any case I was constantly on the lookout for whatever extraneous objects were adhering to the oysters, and I also found that it is apparently very locally distributed, so much so that there are very many places where the oyster occurs without any evidence that at those places *Crepidula* occurs.

There are two distinct species of *Crepidula* at our Atlantic coasts, one of which is smaller and much flatter than the other, and of which only a few specimens were come across.

The larger species exists in great abundance locally. It was first come across casually whilst I was engaged in my scallop observations at Mahone Bay. On a few occasions I found it on scallops at one particular place of that bay, but there was no indication that it was there in plenty.

From that time on, and throughout rather an exhaustive examination of oysters at Ostrea lake, Tracadie harbour, Caribou river, Shediac, Cocagne, Buctouche, and Richibucto, *Crepidula* was found only at Cocagne and Buctouche.

At those two places it was found in great abundance, and not only was it found directly on the oyster, but as there were individuals of various sizes, smaller ones often adherent to the full grown ones or smaller again to these.

I do not see that actually the slipper limpet does the oyster the slightest harm. At the most it is only a competitor of the oyster. Both feed on diatoms, and as there is wherever I have investigated a plenteous supply of diatoms to meet the needs of the two there seems to be nothing to indicate that the slipper limpet is in anyway a parasite, and if not then it would seem that no real harm to the oyster can be occasioned through it.

AN EXAMINATION OF THE CONDITION OF THE QUABAUGS AS THEY OCCUR FROM
SHEDIAC TO THE LIMITS OF THEIR RANGE AT BUCTOUCHE BAY

This examination was occasioned through an alleged dying of the quabaugs at Buctouche, and as I have frequently been approached by a similar report I gave the matter my close attention.

What I found was that there are more dead quabaug shells than living quabaugs in Buctouche Bay, which might be accounted for through the

accumulation of the shells over a relatively long period of time, but as to the quahaugs themselves I found them to be in good condition.

Probably the number of men who have engaged in fishing in that bay, and the number of quahaugs that have been taken has been more than the resource could bear, but that they have been carried off through an epidemic, which was reported to be the cause of the trouble, appeared not to be substantiated by anything I was able to observe.

As the trouble was alleged to have extended to Cocagne, I made a close examination of the condition of the quahaugs as they occur over the entire area from Shediac to its limits at Buctouche Bay, and wherever I went I found them to be in first class condition.

My oyster and quahaug investigations over this particular part of the strait were made together, and the condition of the one was equally as good as that of the other. There was nothing wrong with the oysters, and I heard nothing as to their having been visited by an epidemic. Yet in all probability an epidemic among the quahaugs would have affected them too.

In the course of the fiscal year various natural history questions were referred to me for replies. These were from Departments of the service or from private individuals, and the answers were submitted in letters for signature or as memoranda. Now and again letters addressed to myself reached me when engaged in my work in the Maritime provinces, and answers to such were sent to the parties as well as, under the circumstances, my memory served me.

APPENDIX NO. 4

REPORT ON FISHWAYS AND REMOVAL OF OBSTRUCTIONS, BY
CHAS. BRUCE, FISHERIES ENGINEER

The following report furnishes in detail information regarding inspections, construction of fishways and removal of obstructions to the ascent of fish.

NOVA SCOTIA

1. Mersey River, Queens County.—Improvements were made to the fishway at Potanoc Dam by the construction of a concrete wing wall to lead fish into the entrance.

A low dam was built at the outlet of the overflow from the power house flume dam at Cowies Falls to prevent salmon from ascending this stream, where they became stranded on the flow being shut off.

2. Hubbards River, Halifax County.—An opening was cleared through an old unused dam to allow fish to pass.

3. Belfrey Gut, Cape Breton County.—The passage from the sea at this location fills up at intervals due to heavy storms shifting the gravel forming the shores, the smelt fishery being seriously interfered with thereby. An opening was made through the bar, allowing smelt to enter.

4. Nictaux River, Annapolis County.—Some work was done on the falls on this river last year. The expenditure this year was for continuation of the former work and included blasting and the construction of concrete wing dams to provide a passage for salmon.

5. Barrys Brook, Lunenburg County.—Removal of obstructions consisting of debris, logs, etc.

6. Grahams River, Inverness County.—Removal of obstructions consisting of log jams filled with debris.

7. Lamey's Brook, Inverness County.—Removal of obstructions consisting of log jams and debris.

8. Salt Brook, Inverness County.—Removal of obstructions consisting of debris piled in by freshets.

9. McLennan's Brook, Inverness County.—Removal of log jams and debris which obstructed passage for fish.

10. Alder Brook, Inverness County.—Removal of obstruction to fish consisting of debris.

11. McKenzies Brook, Inverness County.—Removal of obstructions consisting of jams of logs and debris.

12. Medway River, Queens County.—Repairs to the channel leading to the fishway at Salters Falls.

13. Meadows Brook, Cape Breton County.—Removal of obstructions consisting of debris, logs, etc.

14. River Phillip, Cumberland County.—Repairs to foundations for racks to prevent the ascent of salmon into the tailrace and waste gate, and setting racks.

15. Porters Lake, Halifax County.—Opening of a passage through bar to permit the passage of smelt.

NEW BRUNSWICK

1. Magagadavie River, Charlotte County.—Preparation of plans for a fishway over falls at mouth of river.

2. Pocologan River, Charlotte County.—Blasting and construction of concrete wing dams to provide a fishway over falls.

3. New River, Charlotte County.—Blasting of falls to improve passage for salmon.
4. Black River, St. John County.—Blasting of falls to improve passage for salmon.
5. White Marsh Creek, Carleton County.—Examination of stream and measurements of discharge.

PRAIRIE PROVINCES

Owing to the unsatisfactory condition of numbers of fishways in dams in Prairie Province rivers an inspection of the more important was made. Following the inspection I interviewed the Chief Engineers of both the Canadian National and Canadian Pacific Railways and arranged with them to construct new fishways in the dams owned by the railways.

Designs for fishways have since been furnished to the Canadian National Railways for Gravelbourg river, Saskatchewan, Ochre river, Pipestone river and Vermilion river, Manitoba, and to the Canadian Pacific Railway for Vermilion river, Alberta, and for two fishways on the Whitemud river at Gladstone and Westbourne, Manitoba.

Due to the lateness of the season, inspections were confined this year to the more important streams but it is the intention to advance this work further as opportunity permits.

BRITISH COLUMBIA—REPORT OF J. McHUGH, RESIDENT ENGINEER

Expenditures in connection with the removal of obstructions to the ascent of salmon in the streams of British Columbia during the calendar year 1926 were considerably lighter than they have been for several years.

The only major obstructions reported during the year were those at Stamp River Falls, Vancouver Island, and the Bridge River Falls on the Fraser River. At each of these points it became necessary in consequence of the accumulation of sockeye and their inability to proceed further upstream naturally, to devise means whereby they could be safely transported to the smooth waters above the falls. These difficulties were satisfactorily overcome and large quantities of salmon were carried by hand and placed safely above the obstructions. Throughout this work it became very apparent that an early endeavour should be made in each case to overcome these natural obstructions by the construction of suitable fish ladders. Surveys were made and plans prepared for fish ladders at each point. These plans have already been approved by the Department, and the necessary authority has been granted to proceed with their construction during the year 1927 just as soon as conditions are suitable.

It is expected that the work outlined for the Stamp River Falls will satisfactorily and completely relieve that situation. The work outlined for the Bridge River Falls on the Fraser River is, however, of a much smaller nature, and is only designed to alleviate the serious condition which exists at extremely low water when salmon undoubtedly cannot proceed further. The general situation at the Bridge River Falls and at Hells Gate is to receive during the coming year, close attention by a body of Departmental Engineers, who will advise the Department when their studies have been completed. There has been so much said both for and against proposals suggested by the Engineering Service of this Department that in view of the extreme gravity of both these situations and the tremendous issues at stake, the Department has wisely decided to bring other Departmental and Provincial Government engineers into the question, so that there may be no doubt whatever that the recommendations

made by this body of Engineers will be the best possible under the circumstances.

The minor obstructions which were from time to time reported and which in general consisted of accumulated masses of logs and rocks and other debris, were all dealt with at the proper time. Local labour was used entirely for these smaller works, which were generally supervised by the local Overseer or Guardian. As a result, the streams affected were all restored as far as possible to their normal conditions and the fish entering them on their ascent were enabled to proceed to their spawning grounds without further hindrance. The names of all the streams on which work was performed, together with the amounts expended in each case is appended herewith:—

Stream	Nature of Work	Expenditure
Dean river.....	Removal of obstructions.....	\$ 23 75
Coldstream.....	" ".....	28 00
Indian river (Graham reach).....	" ".....	52 36
Coal creek.....	" ".....	74 00
Bush creek.....	" ".....	24 00
Alouette river.....	" ".....	102 00
Alpha bay.....	" ".....	51 10
Juskatla Inlet (Masset).....	" ".....	57 50
Chewhat lake.....	" ".....	52 00
Thames creek.....	" ".....	2 00
Oke-over-ara.....	" ".....	69 37
Trout lake (Gerrard).....	Inspection.....	99 79
Eagle river (Stillwater).....	".....	11 00
Frost Creek (Cultus).....	".....	24 75
Okanagan fishway.....	".....	31 95
Fraser river (Hells Gate).....	".....	17 90
Fraser river (Bridge river).....	Inspection and transporting fish over falls..	217 92
Stamp river.....		1,606,02

The only fishways constructed during the year were those at the outlet of Prospect lake, Vancouver island, where some years ago, two dams were constructed by the British Columbia Cement Company, Limited, for the purpose of maintaining sufficiently high water throughout the year for the carrying on of the industry throughout the year. Neither of these dams had ever been furnished with suitable fish ladders and in consequence of representations made by the Victoria Fish and Game Association an arrangement was reached whereby this association and the cement company would jointly provide the necessary funds for their construction. Plans and estimates for these structures were prepared in this office and the works completed in a very satisfactory manner. Reports from the ground indicate that trout are able now to proceed into Prospect lake to their spawning grounds.

COWICHAN LAKE HATCHERY

Certain necessary work in connection with renewals and repairs to the Cowichan Lake hatchery were performed during the year. New floor joists and a complete new floor in the hatchery building were provided, together with a new head tank. The floors of both hatchery verandahs were also renewed and the foundation of the superintendent's residence replaced. An office was also provided for the superintendent in the upper story of the hatchery building. The total cost of this work amounted to the sum of \$433.93 and the work was performed by local labour under the direct superintendence of the engineers.

SKEENA RIVER HATCHERY

A new rock filled timber crib 95 feet in length 8 feet wide and 6 feet high was constructed on Granite creek immediately above the main intake. Peeled cedar logs and iron drift bolts were used in this construction. Foundations

were properly prepared and large quantities of brush used with the rock filling. The heavy spring freshets in this stream are responsible for the damage caused from time to time and the construction of this crib was necessary to conserve the water supply of the hatchery, the natural tendency of the stream being to gradually work to the opposite bank, away from the intake. The total cost of this work amounted to the sum of \$912.35 and was performed by local labour.

PEMBERTON HATCHERY

The work performed at this establishment during the year was for the purpose of deflecting the Birkenhead river from its threatened erosion of the Pemberton hatchery grounds. A large log jam was removed and a by-pass excavated through heavy boulders in the river, thereby relieving the pressure on that side of the river on which the hatchery is built and reducing the danger from wash and scour. This work was performed at the cost of \$531.76 under the direct supervision of the engineers.

GERRARD HATCHERY

A careful inspection of the conditions on Trout lake adjoining the Gerrard hatchery was made during the year in company with the Public Works engineer for the Nelson district with a view to dealing with the condition of drift logs on Trout lake which have been and are still a continual menace to the hatchery fence and also to the small boats which ply on the lake. It was agreed that the most satisfactory method of dealing with the condition was to boom these drift logs in certain sheltered places on the lake shore and the Public Works Department has made recommendation for an annual grant to be made for this purpose from year to year, until the danger of the situation has been overcome.

The following work for the Biological Board occupied a considerable amount of the engineers' time during the year.

COUNTING FENCE, CULTUS LAKE

The annual report of the Engineering Branch for the year 1925 contained a detailed description of this counting fence which had only been partially completed and which it was then expected would be finished early in the year 1926, in order that it might be tried out in the 1926 yearling migration. This count was intended to be more or less in the nature of an experiment which would indicate defects which might be remedied during the year so as to assure a correct count of the 1927 migration. The work was completed this year as intended and the operations of counting conducted with the greatest of satisfaction, no defects whatever in the layout being revealed. All of the yearling salmon which passed out of Cultus lake during the spring, were counted without difficulty and the fence has proved itself to be eminently suitable for the purpose for which it was designed. The final cost of this work was slightly under \$3,000.

WATER SUPPLY, DEPARTURE BAY, V.I.

The water supply for the Biological Station at Departure bay is procured from the seepage in the neighbouring high ground, which is collected in a storage tank and delivered to the various surfaces by gravity. The storage tank constructed of wooden plank was erected some years ago. This year, on account of its decayed condition, renewal became necessary. In its place a new concrete tank measuring 10 x 10 x 6 ft. with 6-inch walls was constructed and the old tank dispensed with.

New ditches were dug for the purpose of collecting the water and leading it into the tank. These ditches are from three to five feet in depth and are provided with open boxes of 2 x 12 cedar plank laid in the bottom and carefully

covered in. The water supply at this station is more or less precarious, depending as it does, entirely upon the possibility of collecting water from seepage. It is hoped during the coming year to make surveys for the purpose of obtaining data for a more permanent supply from a small lake some distance back in the hills.

BIOLOGICAL STATION, PRINCE RUPERT

A commencement was made on the Biological station at Prince Rupert early in the month of August last and the work was carried on successfully to completion in November. The building is of frame construction throughout and measures 60 x 37 feet. The Provincial Government furnished the site and contributed the sum of \$5,000 towards the construction, plans and specifications being prepared jointly by this Department and the Department of Public Works of the Provincial Government. The very latest and most up-to-date procedure was adopted in designing this building, the suggestions of Mr. Finn, of the Biological Board, being largely embodied in the design. The building is constructed on the dock of the Provincial Government wharf in Prince Rupert harbour, that portion directly under the building having been reconstructed for the purpose by the Provincial Government. The ground floor of the building, which is covered with a slab of concrete, contains furnace room and is provided with proper facilities, whereby experiments in fish processing along commercial lines may be carried out. The second floor contains two laboratories, one biological and the other bio-chemical, fitted with porcelain sinks, hot and cold water, services to each, compressed air, gas and power and fully equipped with drawers, cupboard, tables, work benches, fume cupboards, etc. There is also a director's office, library, a stenographer's office, dark room, constant temperature room and balance room. The upper floor is finished for storage purposes and each floor has direct access with the main floor, a cantilever being provided in the ridge for the purpose of lifting heavy materials by tackle from the wharf below. The building is hot water heated throughout and fully provided with all necessary services. It was constructed under contract by Messrs. Mitchell and Currie, contractors at Prince Rupert, at a total cost of \$14,926.99.

A counting fence which was constructed and operated for the season at a total cost of \$1,879 was erected under the supervision of this branch on Eagle river, Shuswap district, about two miles west of Taft. This fence, which was erected for the purpose of counting the numbers of adult sockeye which it was expected would return, as a result of egg planting operations four years previous, was at first constructed of heavy fox wire set into wooden frames in sections and fastened to heavy posts driven into the stream bed. The fence was approximately 250 feet in length, consisting of two wings converging to a trap of standard size and shape, placed securely in the deepest portion of the river channel. Considerable difficulty was experienced maintaining this fence. Unprecedented fall freshets carrying large quantities of drift material washed out portions of the structure which had to be replaced from time to time by sections of picket fence and the continuation of the high water conditions meant continual maintenance to repair breaks as they occurred. The counting operations were, however, conducted satisfactorily. In the light of the experience gained at Eagle river during the year, it is recommended that any counting fences which may be erected in the future shall be provided with foundations somewhat similar to that of the Cultus lake counting fence, thereby eliminating the danger of underseour. This addition will materially increase costs, but will give more efficient results.

In addition to the foregoing, considerable office work has been performed, many plans prepared and additions from time to time to the large scale maps on which are recorded as received such new geographical and fisheries information as furnished by outside offices.

APPENDIX No. 5

FISHERIES

FINANCIAL STATEMENT, 1926-27

Vote No.	Service	Appropriation	Expenditure
		\$ cts.	\$ cts.
240 and 468	(Salaries and Disbursements, F.O.....	829,000 00	819,445 97
	(Fisheries Patrol Service.....		
	(Fisheries Protection Service.....		
241	Building fishways, etc.....	20,000 00	6,401 20
242	Legal and incidental expense.....	2,000 00	895 69
243 and 469	Conservation and development of deep sea fisheries.....	130,000 00	5,920 39
244	Fisheries Intelligence Bureau.....	2,000 00	539 32
245	Inspection of canned and pickled fish.....	26,000 00	25,356 97
246	Fish culture.....	290,000 00	257,645 44
247	International Halibut Commission.....	31,700 00	32,205 80
248 and 470	Marine Biological Board.....	129,000 00	129,000 00
		1,459,700 00	1,277,410 78
17	Civil Government salaries.....	98,460 00	95,989 29
17	Contingencies.....	20,000 00	18,897 78
Stationery	Fishing bounty.....	160,000 00	159,768 10
		1,738,160 00	1,552,065 95
	Gratuities.....		260 00
	Superannuation Fund No. 5 (Act, 1924).....		19 20
			1,552,345 15

SUMMARY

Provinces	Inspectors, Overseers and Wardens		Allowances				Gasoline and Oil	Special Guardians		Sundry	Total
			Salaries	Disb.	Auto	Boat		Horse	Wages			Expenses
	\$	cts.					\$		cts.	\$	cts.
Nova Scotia.....	65,072 78	14,046 78	11,086 01	1,100 00	300 00	382 75	25,912 85	660 97	949 46	119,511 60	
Prince Edward Island.....	11,955 00	2,623 82	1,600 00	284 37	.....	234 47	1,401 00	10 75	358 59	18,488 00
New Brunswick.....	38,678 06	5,522 43	6,616 13	1,759 07	300 00	1,005 57	17,315 77	131 82	382 65	71,711 50	
Quebec.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	123 12
Manitoba.....	9,510 00	3,773 26	.....	300 00	656 25	.....	894 60	1,389 50	95 35	16,618 96
Saskatchewan.....	10,939 52	4,300 25	225 00	225 00	1,000 00	.....	645 00	1,184 72	69 17	18,588 66
Alberta.....	10,629 99	5,163 13	300 00	325 00	600 00	.....	2,311 50	1,851 65	210 46	21,391 73
British Columbia.....	57,101 69	23,388 99	164 40	.....	.....	.....	18,828 08	7,430 38	8,105 68	115,019 22
General Account.....	.....	.....	.....	.....	.....	.....	.....	.....	11,817 36	11,817 36
	203,887 04	58,818 66	19,991 54	3,993 44	2,856 25	1,642 79	67,308 80	12,659 79	22,111 84	393,270 15	

EXPENDITURE, 1926-1927
DETAILED STATEMENT OF FISHERIES PATROL SERVICE

Establishments and Accounts	Paylist \$ cts.	Board or Prov'n. \$ cts.	Fuel \$ cts.	Repairs		Supplies		Clothing \$ cts.	Sundry \$ cts.	— \$ cts.	Total \$ cts.
				Hull \$ cts.	Engine \$ cts.	Engine \$ cts.	Deck \$ cts.				
<i>Nova Scotia—</i>											
"Mildred McColl"	3,779 57		646 40	143 83	184 64	5,104 85	124 09	15 54	250 67	10,396 13	
"F.P. No. 1"	2,318 72	0 72	256 96	282 74	55 56	151 20	74 16	23 92	57 89	3,243 97	
"Grace" (chartered boat)	446 61		122 89			11 38	2 50		921 62	1,507 85	
	6,544 90	0 72	1,026 25	426 57	240 20	5,327 43	200 75	37 64	1,230 18		15,147 95
<i>Prince Edward Island—</i>											
"Bucks" (chartered boats)	606 46								215 00	821 46	
"Duck"	909 08								550 00	1,459 68	
"Fraser"	606 46								215 00	821 46	
"Hubbard"	909 69								550 00	1,459 69	
"Skerry"	558 07								215 00	1,773 07	
"Snowbird"	200 00								100 00	300 00	
"Ostrea"				14 75			27 00			41 75	
"Richmond"	1,160 66		193 93	106 32	17 21	327 25	3 67		63 25	1,877 26	
	4,951 02		193 93	121 07	17 21	327 25	30 67		1,908 25		7,554 37
<i>New Brunswick—</i>											
"Phalarope"	4,380 00		1,371 91	65 36	248 08	163 13	49 28	9 82		6,417 75	
"Shannon" (chartered boat)	2,580 00		587 70			17 25			657 26	3,842 21	
	6,960 00		1,959 61	65 36	248 08	180 38	49 28	9 82	657 26		10,259 96
<i>Manitoba—</i>											
"Bradbury"	10,008 91	2,458 41	5,494 78	223 50	1,312 55	450 07	653 20	656 46	289 92		21,775 71
<i>British Columbia—</i>											
General Account	3,204 06		142 41	876 90	511 53	145 73	151 08		618 13		5,661 63
Poplar Island Warehouse	1,140 00		20 75	155 56	63 27	120 13	2 75	11 56	335 50		1,849 52
<i>Chartered Boats—</i>											
"Alberta"			18 70			7 65			31 00	57 35	
"Amy S."	825 00		214 14			47 62			1,008 00	2,097 88	
"Ban Box"	287 10		64 45			14 70			89 00	455 25	
"Bergquist"	287 10		39 09			7 50			84 00	417 69	
"Betty"	100 00		8 40			1 50			31 00	140 90	
"Colby"	1,180 65		229 24			55 93	9 07	9 20	1,054 65	2,541 22	

"Curlew"	261 61	24 18	3 50	80 00	309 29
"Deborah"	96 45	25 32	12 57	130 00	204 34
"Dorothy N."	1,200 00	180 93	29 96	465 40	1,876 29
"Dory"	130 00	2 30		41 00	173 30
"Dot"	77 42				77 42
"Dunne"	283 87	71 60	20 50	88 50	466 47
"Efubah"	492 52	201 60	39 30	786 00	1,522 87
"Elida"	1,023 14	285 45	65 20	1,112 00	2,488 91
"Elk"	340 54	49 94	5 72	105 00	502 75
"Elkhart"	330 00	64 35	20 49	187 05	651 89
"Esperanza"	1,048 39	408 70	95 10	527 00	2,081 44
"Flying Spur"	907 84	300 18	66 87	744 00	2,027 01
"Gerris W."	280 16	289 73	44 43	891 00	1,947 82
"Goodall"	520 00	80 43	8 25	139 00	1,767 68
"Grizzly"	711 01	53 31	9 36	626 13	1,401 65
"Haslam"	534 19	27 49	28 55	212 75	1,602 98
"Huthbert"		4 60	0 75	5 35	5 35
"Hummingbird"			2 97		2 97
"Iona"	400 00	94 85	22 19	123 00	640 04
"Ironside"	593 55	110 70	5 00	184 00	893 25
"Isabel W."	270 97	36 22		84 50	400 69
"Joan"	130 00	17 29	1 50	41 00	183 79
"Kiki"	834 67	169 93	164 18	1,120 20	2,292 10
"Lloyd"	232 36	19 20	2 54	71 50	326 08
"Lively"	393 55	46 20	17 12	128 13	585 00
"Loch"	193 34	31 86	8 52	59 00	292 72
"Mabel"	753 33	144 80	10 03	245 00	1,164 69
"Mary"		50 72		285 05	335 77
"Mona"		12 01	1 95		13 96
"McRose"	711 30	134 41	59 28	485 00	1,393 76
"M. E. Smith"	950 00	148 07	30 22	706 15	1,834 44
"Mylawny"	815 33	132 99	50 50	1,110 00	2,159 94
"Nancy"	368 62		28 09	315 00	683 62
"Nellie"	638 71	65 92	7 75	198 85	911 23
"Norris"	445 64	210 27		366 00	1,021 91
"O'Leary"	919 71	193 04	13 55	933 70	2,050 00
"O'Ray"	795 00	474 60	57 75	1,080 00	2,412 11
"Oliver"	503 33	70 20	13 61	157 50	744 90
"Omar K."	660 49	86 65	82 63	450 00	1,280 37
"Oyaskimo"	1,175 81	175 31	20 21	1,200 67	2,575 81
"Pearl F."	61 51	16 90	7 71	28 50	114 68
"Pantano"	1,067 75	109 25	12 00	315 00	1,504 00
"Rehman"	1,455 00	53 62	27 82	1,393 60	2,939 15
"R. K."	140 00	17 55	1 96	44 00	205 11
"Robertson"	74 84	22 76	2 84	23 00	123 41
"Rockaway"		11 52		39 19	54 16
"Rune"	256 16	48 00	9 65	78 00	391 81
"S. and F."	463 35	20 70	8 65	278 50	771 18

SUMMARY

Nova Scotia.....	6,544 90	0 72	1,026 25	426 57	240 20	5,327 43	200 75	113 31	37 64	1,230 18	15,147 95	.....
Prince Edward Island.....	4,451 02	.....	193 93	121 07	17 21	327 25	30 67	4 97	.....	1,908 25	7,554 37	.....
New Brunswick.....	6,960 00	.....	1,959 61	65 36	248 08	180 38	49 28	130 17	9 82	637 26	10,239 96	.....
Manitoba.....	10,008 91	2,458 41	5,494 78	223 50	1,312 53	450 07	653 20	227 91	656 46	280 92	21,775 71	.....
British Columbia.....	94,156 44	3,311 21	18,018 70	5,820 91	4,269 96	5,703 09	1,287 25	1,701 70	364 56	29,802 95	164,196 77	.....
	122,621 27	5,770 34	26,693 27	6,657 41	6,088 00	11,988 22	2,221 15	2,178 06	1,008 48	33,948 56	.....	219,234 76

EXPENDITURE, 1926-27
DETAILED STATEMENT OF FISHERIES' PROTECTION SERVICE

Establishments and Accounts	Paylist		Board or Prov'n.		Fuel		Repairs				Supplies				Clothing		Sundry		Total																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
	\$ cts		\$ cts		\$ cts		\$ cts		Hull \$ cts		Engine \$ cts		Engine \$ cts		Deck \$ cts		Stewards \$ cts		\$ cts		\$ cts		\$ cts		\$ cts																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
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SUMMARY

General Account.....	104 00	104 00
East Coast.....	41,581 56	11,362 80	16,782 53	9,751 91	3,930 71	2,708 76	2,111 53	936 80	2,514 10	2,814 39	94,495 09
West Coast.....	54,869 89	15,079 32	22,300 68	4,871 73	4,586 69	1,671 16	1,694 07	1,620 66	3,245 38	2,402 39	.....	112,341 97
	96,451 45	26,442 12	39,083 21	14,623 64	8,517 40	4,379 92	3,805 60	2,557 46	5,759 48	5,320 78	.....	206,941 06

DETAILED STATEMENT OF FISH CULTURE EXPENDITURE, 1926-1927

Hatcheries	Salaries	Maintenance	Total of Hatchery	Total of Provinces
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Nova Scotia</i>				29,869 84
Bedford.....	1,440 00	5,012 75	6,452 75	
Halifax Summer School.....		1,171 03	1,171 03	
Lindloff.....	273 00	738 53	1,011 53	
Margaree.....	4,140 00	4,034 12	8,174 12	
Margaree Pond.....	176 00	2,225 25	2,401 25	
Middleton.....	1,560 00	4,322 93	5,882 93	
Windsor.....	1,500 00	3,276 23	4,776 23	
<i>Prince Edward Island</i>				4,533 27
Kelly's Pond Hy.....	2,820 00	1,713 27	4,533 27	
<i>New Brunswick</i>				48,245 23
Grand Falls.....	2,940 00	3,000 05	5,940 05	
Miramichi.....	3,120 00	3,728 06	6,848 06	
Miramichi Pond.....		2,403 45	2,403 45	
Nepisiquit.....	588 90	846 44	1,435 34	
New Hatchery on St. John River.....		8 88	8 88	
New Mills Pond.....	727 26	3,436 94	4,164 20	
Restigouche.....	2,258 84	2,483 76	4,742 60	
Sparkle.....	627 91	130 73	758 64	
St. Andrews Summer School.....		371 08	371 08	
St. John.....	2,820 00	7,790 21	10,610 21	
St. John Pond.....		10,740 38	10,740 38	
Tobique.....		222 34	222 34	
<i>Ontario</i>				19,894 97
Collingwood.....	780 00	2,432 85	3,212 85	
Kenora.....	780 00	2,629 59	3,409 59	
Kingsville.....	1,140 00	951 82	2,091 82	
Port Arthur.....	735 00	782 13	1,517 13	
Sarnia.....	1,005 00	1,635 40	2,640 40	
Southampton.....	750 00	439 90	1,189 90	
Thurlow.....	1,500 00	1,381 43	2,881 43	
Warton.....	1,080 00	1,871 85	2,951 85	
<i>Manitoba</i>				19,924 81
Dauphin River.....		216 00	216 00	
Dauphin River Spawn Camp.....		1,274 76	1,274 76	
Gull Harbour.....	1,680 00	5,528 07	7,208 07	
Winnipegosis.....	1,960 00	9,265 98	11,225 98	
<i>Saskatchewan</i>				6,878 44
Qu'Appelle.....	2,940 00	3,938 44	6,878 44	
<i>Alberta</i>				8,345 03
Banff.....	3,075 00	3,821 87	6,896 87	
Spray Lakes.....		1,448 16	1,448 16	
<i>British Columbia</i>				108,987 77
General.....	7,543 71	3,203 11	10,746 82	
“(Eagle River Counting Fence).....	153 00	1,699 42	1,852 42	
Anderson.....	2,182 91	4,533 45	6,716 36	
Babine.....	2,526 79	5,586 74	8,113 53	
Cowichan.....	3,389 75	3,858 55	7,248 30	
Cranbrook Eyeing Station.....	299 51	548 95	848 46	
Cultus.....	927 74	4,502 68	5,430 42	
Gerrard.....	90 00	1,527 75	1,617 75	
Harrison.....	321 94	143 42	465 36	
Kennedy.....	2,028 44	5,232 28	7,260 72	
Lloyds Creek Eyeing Station.....	412 50	1,445 73	1,858 23	
Nelson Eyeing Station.....	2,123 54	3,601 32	5,724 86	
Pemberton.....	5,145 44	6,881 95	12,027 39	
Pitt.....	1,211 62	4,663 75	5,875 37	
Rivers Inlet.....	2,522 55	9,960 71	12,483 26	
Skeena.....	3,034 78	12,595 38	15,630 16	
Stuart.....	1,440 00	3,648 36	5,088 36	
<i>General Account</i>	5,820 00	5,146 08	10,966 08	10,966 08
	83,591 13	174,054 31		257,645 44

SUMMARY

<i>Nova Scotia</i>	9,089 00	20,780 84	29,869 84
<i>Prince Edward Island</i>	2,820 00	1,713 27	4,533 27
<i>New Brunswick</i>	13,082 91	35,162 32	48,245 23
<i>Ontario</i>	7,770 00	12,124 97	19,894 97
<i>Manitoba</i>	3,640 00	16,284 81	19,924 81
<i>Saskatchewan</i>	2,940 00	3,938 44	6,878 44
<i>Alberta</i>	3,075 00	5,270 03	8,345 03
<i>British Columbia</i>	35,354 22	73,633 55	108,987 77
<i>General Account</i>	5,820 00	5,146 08	10,966 08
	83,591 13	174,054 31	257,645 44

FISHERIES EXPENDITURE, 1926-27—SUMMARY BY PROVINCES

Appropriation	General	Nova Scotia	Prince Edward	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Totals
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries and disbursements.....	11,817 36	119,511 60	18,488 00	71,711 50	123 12		16,618 96	18,588 66	21,391 73	115,019 22	393,270 15
Fisheries Patrol.....		15,147 95	7,554 37	10,259 96			21,775 71			164,496 77	219,234 76
Fisheries Protection.....	13,757 23	79,288 17	342 05	1,211 64						112,341 97	206,941 06
Fish Culture.....	10,966 08	29,869 84	4,533 27	48,245 23		19,894 97	19,924 81	6,878 44	8,345 03	108,987 77	257,645 44
Building Fishways, etc.	32 06	1,296 68		557 77			1 56	1 77		4,511 36	6,401 20
Conservation and development, etc.....											
Fisheries Intelligence Bureau.....	1,603 83	2,634 93	985 85							695 78	5,920 39
Inspection of canned and pickled fish.....	327 39	22 00	75 93	114 00							539 32
International Halibut Commission.....	81 99	18,320 27		2,106 43	647 95					4,200 33	25,356 97
Legal and Incidental Expenses.....		190 00	105 00	206 79			58 55			335 35	895 69
Marine Biological Bd.	129,000 00	83,006 90	13,221 55	16,721 00	46,818 65						129,000 00
Fishing Bounty.....											159,768 10
	167,585 94	349,288 34	45,306 02	151,134 32	47,589 72	19,894 97	58,379 59	25,468 87	29,736 76	542,794 35	1,437,178 88
Civil Government Salaries.....											95,989 29
Contingencies.....											18,897 78
											1,552,065 95
Gratuities.....											200 00
Sup. Fund, No. 5.....											19 20
											1,552,345 15

APPENDIX No. 6

LIST of United States Fishing Vessels which entered Canadian Ports on the Pacific Coast during the year ended December 31, 1926

Name of Vessel	Tonnage	Number of men in crew	Number of times entered	Reasons for entry	Quantity of fish landed
					cwt.
Adeline.....	6	2	1	Sell fish.....	20
Akutan.....	46	10	11	Sell fish, water.....	4,140
Alaska.....	57	15	7	Sell fish.....	2,400
Albatross.....	40	13	8	Sell fish, bait supplies.....	1,180
Aisance.....	11	5	1	Supplies.....	
Alice.....	21	3	2	Shelter.....	
Alice B.....	17	5	7	Supplies.....	
Alki.....	7	3	10	Sell fish.....	640
Aloha.....	19	6	8	Supplies.....	
Alsha.....	19	6	2	Bait.....	
Alten.....	43	15	11	Sell fish.....	4,540
America.....	25	11	4	Bait, supplies.....	
Anna J.....	22	6	8	Sell fish.....	940
Antler.....	22	5	9	Bait, supplies, sell fish.....	81
Arcade.....	14	4	7	Supplies.....	
Artic.....	29	7	4	Sell fish.....	1,120
Argo.....	26	6	4	Water, supplies.....	
Arrow.....	40	9	9	Sell fish.....	2,700
Atlantic.....	25	9	10	".....	2,900
Atlas.....	31	7	10	".....	3,080
Attie.....	37	10	9	".....	2,800
Augusta.....	19	5	8	".....	1,080
Ayohba.....	5	2	1	Supplies.....	
Baltic.....	20	5	3	Sell fish.....	420
Beaver.....	17	6	10	Supplies.....	
Bertha.....	11	3	5	Engine repairs, supplies.....	
Betty.....	15	5	7	Sell fish.....	740
Blanco.....	24	6	10	" , orders.....	680
Bonanza.....	30	6	6	".....	1,220
Bravo.....	14	3	4	".....	300
Brinvold.....	33	7	1	".....	360
Brisk.....	37	9	11	" , water.....	3,320
Brothers.....	13	5	10	".....	1,400
California.....	20	5	8	Orders, supplies, water.....	
Cape Clear.....	12	5	2	Sell fish.....	160
Carmen.....	19	9	2	".....	320
Carolén.....	18	5	3	".....	180
Castor.....	18	5	2	Supplies.....	
Cedric.....	19	6	6	Sell fish.....	1,480
Chancellor.....	14	5	6	Supplies, water.....	
Chelsea.....	51	10	10	Sell fish, supplies.....	2,920
Chimera.....	9	4	9	Shelter, bait, supplies.....	
Chum.....	6	3	1	Sell fish.....	60
Clara.....	6	2	1	Supplies.....	
Columbia.....	41	9	9	Sell fish.....	3,320
Commonwealth.....	60	17	3	".....	1,820
Condor.....	4	2	1	".....	140
Constitution.....	39	10	8	Sell fish, water.....	2,460
Corona.....	50	15	4	Supplies, sell, fish.....	240
Curlew.....	18	5	8	Bait, sell fish, supplies.....	54
Daily.....	26	6	4	Sell fish.....	1,260
Defence.....	20	5	2	".....	300
Democrat.....	27	6	8	" , supplies.....	1,360
Diana.....	22	6	9	Supplies, water.....	
Discovery.....	10	4	9	Engine trouble, sell fish, supplies.....	20
Dixland.....	7	2	1	Shelter.....	
Dora H.....	18	6	1	Supplies.....	
Eagle.....	67	15	16	Sell fish.....	4,720
Eastern Point.....	4	3	15	".....	740
Eidsvold.....	15	5	8	Supplies.....	
Eleanora.....	15	5	1	".....	
Ellen.....	5	2	1	".....	
Emblem.....	4	3	1	Sell fish.....	40
E. Neilson.....	15	4	5	".....	420
Enterprise.....	8	3	10	Bait, supplies.....	

LIST of United States Fishing Vessels which entered Canadian Ports on the Pacific Coast during the year ended December 31, 1926—Continued

Name of Vessel	Tonnage	Number of men in crew	Number of times entered	Reasons for entry	Quantity of fish landed
					cwt.
Eureka.....	11	3	13	Sell fish.....	1,100
Evolution.....	17	5	3	Supplies.....	
Explorer.....	34	9	2	Sell fish.....	560
Fairway.....	19	5	10	" " supplies.....	580
Faith.....	7	3	10	Supplies.....	
F. C. Hergert.....	21	5	5	Bait, supplies.....	
Far West.....	37	4	1	Supplies.....	
Flamingo.....	13	5	5		
Flattery.....	10	3	3	Sell fish.....	200
Foremost.....	66	15	8	" ".....	3,820
Fortuna.....	21	5	9	Bait, shelter, supplies.....	
Forward.....	18	5	13	Sell fish, supplies.....	540
Fremont.....	10	4	6	Supplies.....	
Glacier.....	13	4	9	Sell fish.....	1,000
Gladstone.....	23	6	2	" ".....	320
Gladys.....	11	4	4	" ".....	320
Gony.....	12	5	6	Supplies, sell fish.....	140
Grant.....	43	9	9	Sell fish.....	2,460
Grayling.....	16	5	6	" ".....	800
Gretchen.....	7	4	15	Bait, shelter, supplies.....	
Harding.....	19	5	5	Supplies.....	
Harold.....	21	2	1	Shelter.....	
Hattie B.....	6	5	1	Supplies.....	
Happy.....	12	4	5	Sell fish.....	600
Havana.....	41	15	6	Supplies, sell fish.....	1,280
Hazel H.....	24	5	8	Sell fish.....	1,100
Helgeland.....	56	15	9	" ".....	3,680
Hi Gill.....	12	4	1	" ".....	80
Hilda.....	10	3	4	" ".....	360
Imperial.....	23	6	5	" ".....	640
Ithona.....	20	6	11	" ".....	2,260
Ivanhoe.....	27	6	7	" ".....	1,260
Jack.....	9	4	2	" ".....	320
Jennie F. Decker.....	16	5	3	Supplies.....	
J. P. Todd II.....	12	4	7	Sell fish.....	680
Joy W.....	7	2	1	Shelter.....	
June.....	15	5	4	Sell fish.....	440
K. 24.....	5	2	1	Supplies.....	
K. 95.....	5	2	1	" ".....	
K. 500.....	5	1	1	" ".....	
Kanaga.....	47	9	11	Sell fish.....	3,920
Kanatak.....	39	9	9	Supplies, sell fish.....	1,260
Katalla.....	16	5	5	Sell fish, supplies.....	40
Kate.....	3	2	1	Water.....	
Kodiak.....	38	15	10	Supplies, sell fish.....	1,540
L. 427.....	7	2	1	Engine trouble.....	
Lancing.....	16	5	4	Sell fish.....	640
La Paloma.....	14	11	9	Supplies.....	
Lenor.....	14	5	3	Sell fish.....	300
Leviathan.....	29	6	4	" ".....	760
Lewis.....	5	5	1	Supplies.....	
Libanon.....	14	5	6	" ".....	
Liberty.....	44	15	6	Sell fish, supplies.....	940
Lincoln.....	23	6	7	" ".....	1,220
Lituya.....	30	7	9	" ".....	1,960
Lois.....	15	7	1	Engine trouble.....	
Loma.....	28	7	1	Supplies.....	
Louise.....	16	8	13	" ".....	
Loveras.....	3	2	2	" ".....	
Lummen.....	10	3	3	Sell fish.....	340
M. 1023.....	5	2	1	Shelter.....	
Madeline J.....	25	6	6	Supplies, sell fish.....	80
Maggie.....	4	1	1	In distress.....	
Majestic.....	23	7	9	Sell fish.....	2,880
Mariner.....	21	5	9	Bait, supplies.....	
Marmot.....	30	9	8	Sell fish.....	2,420
Mars.....	9	4	3	" ".....	340
Mary.....	16	8	15	Bait, supplies.....	
Mermaid.....	19	5	9	Sell fish, supplies.....	100
Middleton.....	24	5	7	" ".....	1,020

LIST of United States Fishing Vessels which entered Canadian Ports on the Pacific Coast during the year ended December 31, 1926—*Continued*

Name of Vessel	Tonnage	Number of men in crew	Number of times entered	Reasons for entry	Quantity of fish landed
					cwt.
Mildred II.....	31	6	3	Sell fish.....	880
Mira.....	7	1	1	Water.....	
Myrtle.....	9	4	8	" , supplies.....	
National.....	20	6	9	Sell fish, supplies.....	820
Neptune.....	43	13	4	Supplies, sell fish.....	260
New England.....	70	19	2	Repairs, sell fish.....	1,100
Nomad.....	22	5	4	Supplies.....	
Nordenskjold.....	39	13	2	".....	
Nordic.....	30	7	7	Sell fish.....	1,480
North.....	9	3	16	Supplies, sell fish.....	1,440
Oceanus.....	26	6	10	".....	
Omaney.....	34	13	6	Sell fish.....	1,980
Omah.....	18	5	19	".....	1,840
Orient.....	48	14	6	" sickness.....	220
Osprey.....	16	5	1	Supplies.....	
Ouinalt.....	61	13	1	".....	
Pacific.....	17	3	1	Supplies.....	
Panama.....	35	13	7	" sell fish.....	1,340
Paragon.....	69	15	9	" ".....	3,720
Pearl.....	5	2	1	".....	
Pershing.....	18	5	9	".....	
Pioneer.....	48	9	6	Sell fish.....	1,980
Pioneer III.....	26	5	5	Supplies, bait.....	
Polaris.....	45	15	5	Sell fish.....	1,600
Portlock.....	36	9	5	".....	1,820
Premier.....	10	2	1	Defective clutch.....	
Presho.....	14	5	17	Supplies, shelter, bait.....	
President.....	24	6	7	Sell fish.....	1,780
Prosperity.....	25	6	6	".....	1,180
Radio.....	63	13	11	".....	4,960
Ranier.....	39	9	13	".....	4,000
Reliance I.....	19	5	3	".....	360
Reliance II.....	25	5	1	".....	100
Reliance.....	14	4	4	".....	480
Reliance.....	8	3	7	".....	450
Republic.....	51	15	6	" supplies.....	2,440
Resolute.....	47	10	11	".....	4,580
Restitution.....	24	6	6	Supplies.....	
Roald Amundsen.....	22	6	3	Sell fish.....	450
Rosario.....	16	5	2	Supplies.....	
Royal.....	15	5	10	Sell fish, supplies.....	20
Royal.....	2	1	2	".....	40
Roosevelt.....	13	5	6	Supplies.....	
Rutat.....	50	15	4	".....	
Sadie K.....	16	4	1	Sell fish.....	80
Saming.....	8	2	1	Shelter.....	
Scandia.....	79	17	9	Supplies, sell fish.....	2,040
Sea-Bird.....	5	2	1	".....	
Seasort.....	4	2	1	".....	
Seattle.....	55	15	10	" sell fish.....	4,600
Selma J.....	9	4	2	".....	
Senator.....	11	7	6	Sell fish.....	1,820
Sentinel.....	21	6	8	".....	1,760
Seymour.....	44	13	6	Engine trouble, sell fish.....	1,000
Shelano.....	26	5	2	Supplies.....	
Sherman.....	10	5	8	Sell fish.....	1,340
Sirius.....	17	4	2	".....	240
Sitka.....	50	10	7	".....	2,380
Solano.....	52	11	2	Supplies.....	
Spray.....	20	6	8	" sell fish.....	1,200
Star.....	12	4	6	Sell fish.....	660
Summer.....	34	5	10	".....	3,700
Sunset.....	37	9	9	".....	3,040
Sun Wing.....	15	4	1	".....	120
Superior.....	26	6	3	".....	580
Superior.....	16	5	5	Supplies.....	
Susan.....	5	1	2	Shelter.....	
Swan.....	9	4	6	Supplies, shelter.....	
T 999.....	5	1	1	Supplies.....	
Tatoosh.....	23	6	7	Sell fish.....	1,700

LIST of United States Fishing Vessels which entered Canadian Ports on the Pacific Coast during the year ended December 31, 1926—*Concluded*

Name of Vessel	Tonnage	Number of men in crew	Number of times entered	Reasons for entry	Quantity of fish landed
					cwt.
Teddy J.....	13	5	3	Sell fish.....	480
Tenyslar.....	13	2	1	Supplies.....	
Texas.....	16	5	8	".....	
Thelma II.....	26	5	5	Sell fish, supplies.....	140
Thor.....	25	10	6	".....	1,920
Tillicum.....	21	5	1	Shelter.....	
Todd.....	12	5	1	Supplies.....	
Trinity.....	41	9	9	Sell fish.....	3,480
Tordenskjold.....	39	13	3	Supplies.....	
Twilight.....	8	2	1	".....	
Tyee.....	13	4	5	Sell fish.....	560
Uncle Jim.....	6	2	1	Bait.....	
Unimak.....	22	5	10	" supplies, sell fish.....	60
Urania.....	27	6	3	Sell fish.....	800
Uranus.....	15	5	10	Supplies, sell fish.....	180
Valero.....	6	3	3	".....	
Valor.....	9	3	1	".....	
Valorous.....	21	6	11	Sell fish.....	1,820
Vanee.....	58	13	7	".....	2,940
Veleno.....	6	2	1	Supplies.....	
Velva.....	6	3	3	".....	
Venus.....	25	7	9	Sell fish.....	2,500
Venus.....	4	3	4	".....	260
Viking.....	20	5	1	Supplies.....	
Viking.....	11	4	8	".....	
Virginia.....	33	6	5	Sell fish.....	1,020
Virginus.....	5	2	1	Supplies.....	
Volunteer.....	20	7	4	".....	
Wabash.....	6	3	14	Sell fish.....	800
Wave.....	7	3	12	".....	640
Wesley.....	9	3	9	Supplies.....	
Western.....	41	9	9	Sell fish.....	3,180
Westjord.....	17	5	6	Supplies, sell fish.....	100
White Star.....	17	5	8	".....	
Wilson.....	22	6	5	" ".....	420
Wireless.....	19	5	7	" sickness.....	
Wizard.....	49	8	11	Sell fish.....	3,440
Woodrow.....	23	5	6	Supplies.....	
Wyach.....	2	2	1	Shelter.....	
Yakutat.....	41	12	5	Sell fish, orders.....	1,440
Yaquina.....	29	6	9	" supplies.....	120
Yellowstone.....	22	4	6	".....	800
Yukon.....	31	7	7	".....	1,980
Zenith.....	47	10	7	".....	2,620

APPENDIX No. 7

The following is a statement of the different kinds of licenses issued by the different inspectors during the 1926-27 season:—

MAGDALEN ISLANDS, QUEBEC—INSPECTOR S. T. GALLANT

Kind of Licenses—	Number of Licenses Issued
Lobster fishing licenses.....	504
Lobster packing licenses.....	15
Lobster packing extensions—24.	
Certificates under section 63—3.	
Herring seine licenses.....	24
Herring trap-net licenses.....	25 (1 cod trap-net)
Lobster pound licenses.....	1
	<hr/> 569

PRINCE EDWARD ISLAND—INSPECTOR S. T. GALLANT

Lobster fishing licenses.....	2,200 (2 cancelled)
Lobster packing licenses.....	137
Lobster packing extensions—72.	
Oyster fishery licenses.....	147
Quahaug fishery licenses.....	4
Fish cannery licenses.....	11
Certificates under section 63—6.	
Reduction works licenses.....	Nil
Trap-net fishing licenses.....	3
Smelt gill-net licenses.....	355
Smelt bag-net licenses.....	233
	<hr/> 3,090 (2 cancelled)

NOVA SCOTIA—DISTRICT No. 1—INSPECTOR A. G. McLEOD

Lobster fishing licenses.....	1,830
Lobster packing licenses.....	47
Lobster packing extensions—52.	
Oyster fishery licenses.....	77
Fish cannery licenses.....	6
Certificates under section 63—63.	
Reduction works licenses.....	1
Herring weir licenses.....	Nil
Trap-net fishing licenses.....	43
Salmon gill-net or drift-net licenses.....	24
Salmon trap-net, pound-net or weir licenses.....	162
Special angling permits.....	57
Smelt gill-net licenses.....	210
Smelt bag-net licenses.....	32
Lobster pound licenses.....	Nil
	<hr/> 2,489

NOVA SCOTIA—DISTRICT No. 2—INSPECTOR D. H. SUTHERLAND

Lobster fishing licenses.....	2,819 (2 cancelled)
Lobster packing licenses.....	57 (1 cancelled)
Lobster packing extensions—69.	
Oyster fishery licenses.....	112
Quahaug fishery licenses.....	1
Shad gill-net or drift-net licenses.....	22
Fish cannery licenses.....	3
Certificates under section 63—94.	
Reduction works licenses.....	2
Seine licenses.....	157 (1 cancelled)
Herring weir licenses.....	11
Trap-net fishing licenses.....	117
Salmon gill-net or drift-net licenses.....	348 (1 cancelled)
Salmon trap-net, pound-net or weir licenses.....	144
Special angling permits.....	56
Smelt gill-net licenses.....	217
Smelt bag-net licenses.....	228
Scallop fishery licenses.....	Nil
Lobster pound licenses.....	3
Lobster pound certificates—81.	
	<hr/> 4,297 (5 cancelled)

NOVA SCOTIA—DISTRICT No. 3—INSPECTOR H. H. MARSHALL

Kind of Licenses— <i>Continued</i>	Number of Licenses Issued
Lobster fishing licenses.....	3,110 (1 cancelled)
Lobster packing licenses.....	31
Lobster packing extensions—16.	
Shad gill-net or drift-net licenses.....	3
Fish cannery licenses.....	15
Certificates under section 63—176 (1 cancelled and 1 spoiled).	
Reduction works licenses.....	Nil
Herring weir licenses.....	73 (1 cancelled)
Trap-net fishing licenses.....	140
Salmon gill-net or drift-net licenses.....	225
Salmon trap-net, pound-net or weir licenses.....	61
Salmon net permits.....	32
Special angling permits.....	549 (3 cancelled)
Smelt gill-net licenses.....	85
Smelt bag-net licenses.....	24
Scallop fishery licenses.....	326
Lobster pound licenses.....	11
Lobster pound certificates—243.	
	<hr/> 4,685 (5 cancelled)

NEW BRUNSWICK—DISTRICT No. 3—INSPECTOR H. E. HARRISON

Shad gill-net or drift-net licenses.....	212
Sturgeon fishery licenses.....	11
Whitefish fishery licenses.....	Nil
Salmon net permits.....	169
Salmon gill-net or drift-net licenses.....	124
Smelt gill-net licenses.....	1
Smelt bag-net licenses.....	Nil
Bass fishery licenses.....	85
	<hr/> 602

NEW BRUNSWICK—DISTRICT No. 1—INSPECTOR J. F. CALDER

Lobster fishing licenses.....	544
Shad gill-net or drift-net licenses.....	46
Fish cannery licenses.....	7
Certificates under section 63—4.	
Reduction works licenses.....	1
Herring weir licenses.....	581
Clam permits.....	56
Salmon gill-net or drift-net licenses.....	82
Herring seine licenses.....	1
Smelt gill-net licenses.....	Nil
Smelt bag-net licenses.....	Nil
Scallop fishery licenses.....	3
Lobster pound licenses.....	3
Lobster pound certificates—71.	
Lease of dark harbour fishing privileges—1.	
	<hr/> 1,324

NEW BRUNSWICK—DISTRICT No. 2—INSPECTOR A. L. BARRY

Lobster fishing licenses.....	1,973
Lobster packing licenses.....	130
Lobster packing extensions—48.	
Oyster fishery licenses.....	492
Quahaug fishery licenses.....	57
Shad gill-net or drift-net licenses.....	13
Fish cannery licenses.....	6
Certificates under section 63—205 (1 cancelled).	
Reduction works licenses.....	Nil
Herring weir licenses.....	Nil
Gaspereau pound-net or trap-net licenses.....	46
Salmon gill-net or drift-net licenses.....	53
Salmon trap-net, pound-net or weir licenses.....	491
Smelt gill-net licenses.....	128
Smelt bag-net licenses.....	5,303
Scallop fishery licenses.....	9
Lobster pound licenses.....	6 (1 cancelled)
Bass fishery licenses.....	48
Lobster pound certificates—247.	
	<hr/> 8,755 (1 cancelled)

MANITOBA—INSPECTOR J. B. SKAPTASON

Kind of Licenses— <i>Continued</i>	Number of Licenses Issued
Commercial sturgeon fishery licenses.....	184
Domestic sturgeon fishery licenses.....	98
Special angling permits (non-resident).....	196
Receipt books—79.	
Pound-net licenses	16
Special fishery licenses.....	3,465
Settler's permits	1,349
	<hr/> 5,308

SASKATCHEWAN—INSPECTOR G. C. MACDONALD

Commercial sturgeon fishery licenses.....	2
Domestic sturgeon fishery licenses.....	Nil
Special angling permits.....	286
Receipt books—2.	
Commercial and fisherman's fishery licenses.....	828 (5 cancelled)
Domestic fishery licenses.....	129 (2 cancelled)
Indian and half-breed permits.....	841 (1 cancelled and 5 destroyed)
	<hr/> 2,086 (8 cancelled and 5 destroyed)

ALBERTA—INSPECTOR R. T. RODD

Indian and half-breed permits.....	903
Commercial and fisherman's licenses.....	1,589 (8 cancelled)
Receipt books—973 (3 cancelled).	
Fish cannery licenses.....	Nil
Special angling permits.....	5,669 (5 cancelled)
Domestic fishery licenses.....	180 (5 cancelled)
	<hr/> 8,341 (18 cancelled)

BRITISH COLUMBIA—INSPECTOR J. A. MOTHERWELL

Fish cannery licenses.....	8
Reduction works licenses.....	23
Special angling permits.....	36
Indian permits	267
Metal tags—267.	
Crab fishery licenses.....	133
Smelt or sardine fishery licenses.....	73
Sturgeon fishery licenses.....	Nil
Miscellaneous licenses	137
Salmon fishery licenses.....	4,417 (4 cancelled)
Salmon trolling licenses.....	2,382 (1 cancelled)
Salmon trap-net licenses.....	14
Salmon purse-seine licenses.....	407 (1 cancelled)
Salmon drag-seine licenses.....	41
License to Captain of salmon (purse or drag) seine boat.....	277
Salmon curing licenses.....	61 (2 cancelled)
Salmon cannery licenses.....	79
Boat license to buy fresh salmon from fishermen.....	266
License to a person engaged in cold storage or fish packing to buy fresh salmon from fishermen.....	61
Grayfish fishery licenses.....	177
Licenses to assistant operator of salmon (purse or drag) seine used under license number.....	1,556
License to assistant in a boat used in operating a salmon gill- net or drift-net	1,035
Cod fishery licenses.....	400
Herring or pilchard gill-net or drift-net licenses.....	32
Herring or pilchard drag-seine licenses.....	Nil
Herring or pilchard purse-seine licenses	64 (1 cancelled)
License to Captain of a herring or pilchard seine boat	60
Herring or pilchard curing licenses.....	30
Whale factory licenses.....	2
Counterfoil of pelagic sealing certificates—16.	
	<hr/> 12,038 (9 cancelled)

YUKON

Special fishery licenses.....	28
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PACIFIC COAST

Licenses to United States fishing vessels.....	200
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Total	53,812 (48 cancelled and 5 destroyed)
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DOMINION OF CANADA

REPORT

OF THE

POSTMASTER GENERAL

FOR THE

YEAR ENDED MARCH 31

1927



OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1927

*To His Excellency the Right Honourable Viscount Willingdon, G.C.S.I.,
G.C.M.G., G.C.I.E., G.B.E., Governor General and Commander-in-Chief
of the Dominion of Canada,*

MAY IT PLEASE YOUR EXCELLENCY:

I have the honour to forward to your Excellency the accompanying report of the Post Office Department of the Dominion of Canada, for the year ended March 31, 1927, which is respectfully submitted.

I have the honour to be, sir,

Your Excellency's most obedient servant,

P. J. VENIOT,
Postmaster General.

POST OFFICE DEPARTMENT,
OTTAWA, October 10, 1927.

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REPORT

OF THE

DEPUTY POSTMASTER GENERAL

1926-27

POST OFFICE DEPARTMENT,
OTTAWA, September 15, 1927.

To the Honourable

PETER J. VENIOT, LL.D., M.P.,
Postmaster General of Canada.

I have the honour to submit the following report of the operations of the Post Office Department for the fiscal year ended March 31, 1927.

2C. LETTER RATE

As mentioned in last year's Report, with the removal of the war tax on letters (other than drop letters) from the first of July, 1926, two cent postage was restored within Canada and became effective to all places in North America; and Canada's Empire letter rate was at the same time reduced from four cents to three cents. The large reduction in postal revenue due to the loss of the war tax, has to a considerable extent, been offset by the year's increase in different lines of postal business,—parcel post, insurance, C.O.D. and so forth.

Steps have been taken to provide against loss of salary to those postmasters who are paid on the basis of the revenue of their offices, and in spite of the reduced postage rates they will in no case receive less salary.

EXEMPTION FROM WAR TAX

Further amendments to the Special War Revenue Act of 1915 were made last session, effective 1st July, 1927, as a result of which postal notes became exempt from war tax and money orders exempt up to \$10.00, instead of \$5.00 as formerly.

HISTORICAL POSTAGE STAMPS

Preparations were made during the latter part of the fiscal year for the issue of special historical postage stamps, in connection with the celebration of the Diamond Jubilee of Confederation on the first of July, 1927, and the following stamps became available on that date:—

- 1 cent, orange, head of Sir John A. Macdonald.
- 2 cent, green, Fathers of Confederation.
- 3 cent, red, Centre Block of the Parliament Buildings.
- 5 cent, purple, head of Sir Wilfrid Laurier.
- 12 cent, blue, map of Canada 1867-1927.
- 20 cent, red, showing five stages of mail transportation in Canada.
(Special Delivery).

Three other historical stamps which had been prepared by a former Postmaster General but which had not been put into circulation, were also released for the first of July, namely:—

5 cent, purple, head of D'Arcy McGee.

12 cent, light green, heads of Sir John A. Macdonald and Sir Wilfrid Laurier.

20 cent, carmine, heads of Baldwin and Lafontaine.

POSTAL PUBLICITY

The policy of putting on postal exhibits at fall fairs and exhibitions and the use of motion pictures illustrating the handling of mail matter and the ways in which the public can co-operate with the postal service to their own advantage has been continued with excellent results, as have also the illustrated talks and lectures given by experienced postal officials at various points throughout the country.

At many points throughout the Dominion where special parades and pageants were held in connection with the celebration of the Diamond Jubilee of Confederation, the local post office and district postal officials took advantage of the opportunity to enter post office floats and other special features suitable to the occasion. These were in most cases excellently designed and carried out, and attracted favourable comment.

At home and abroad considerable interest is shown in the special cancellations placed on mail matter by means of our post office cancelling machines,—some advertising our various post office services, others giving postal advice or warnings. Those slogans which are accompanied by illustrative sketches attract particular attention, and have proved a valuable medium for postal publicity.

DIRECT EXCHANGES OF PARCEL POST

Agreements were made during the year with Norway, Sweden, Poland and the Philippine Islands for direct parcel post exchange.

INCREASED WEIGHT LIMIT FOR PARCEL POST TO OTHER COUNTRIES

The limit of weight has been extended, during the past year, from eleven to fifteen pounds on parcels going from Canada to the following countries: Bahamas, Barbados, Belgium, Bermuda, British Honduras, China, Denmark, France, Germany, Holland, Jamaica, Leeward Islands, New Zealand, Philippine Islands, Poland, St. Lucia, St. Vincent, Samoa (Savii and Opulu Islands) (Apia), Sweden, and Trinidad and Tobago.

INSURANCE OF PARCELS

The number of insured parcels mailed during the year amounted to 3,645,000, the insurance fees being upwards of \$182,000. This was an increase of 545,000 in parcels and \$27,000 in fees over the previous year—a very satisfactory development of this service.

The insurance service for parcels now extends to Great Britain (including Northern Ireland), the Irish Free State, Newfoundland, New Zealand, Germany, Holland, Grenada, China, Hong Kong, St. Vincent and the United States, and further extensions are under consideration.

C.O.D. SERVICE

The Post Office C.O.D. Service, which has been in operation since the first of October, 1922, continues to show remarkable development. That it is serving a real business purpose is indicated by the fact that during the year over 1,459,000 articles were sent C.O.D., an increase of 445,000 over the previous year.

REDUCTION IN NEWSPAPER RATE

The rate of postage on newspapers and periodicals printed and published in Canada regularly at intervals of not more than one month, and sent from the office of publication to regular subscribers and newsdealers resident elsewhere than in the place of publication, was reduced in April 1927 from 1½c. per pound to 1c. per pound.

AIR MAILS

The successful operation of air mail services in the United States, Europe, Australia and other countries has led to the consideration of plans for similar development in Canada.

As certain provision has been made by Parliament for the preparation of airways and the carriage of mails by air, immediate steps are being taken, as far as funds permit, for the thorough investigation of the conditions under which such services will operate in Canada and of the location of the best routes and their equipment for safe and regular operation.

As an initial step, a thorough study is being made of conditions, and experimental flying is being undertaken between Montreal and Rimouski before the close of navigation and, if investigation and experience warrant, during the winter months, as conditions permit, between Montreal, St. John and Halifax. Information is being obtained on the ground of the cost of such service the work required to establish safe operating conditions on these routes and the best type of aircraft for their efficient operation. During this investigation, mails are being carried when conditions allow, but, until the preparation and equipment of the routes is completed, no regular service on schedule will be undertaken.

Summarized statements covering the various branches of the Department are appended.

L. J. GABOURY,

Deputy Postmaster General.

NUMBER OF POST OFFICES

STATEMENT showing the number of Post Offices in operation in the Dominion on March 31, 1926, the number of Post Offices established and the number of Post Offices closed during the year from March 31, 1926, to March 31, 1927, and the number in operation on March 31, 1927.

Province	Number of Post Offices in operation at end of fiscal year, 1926	Number of Post Offices established from March 31, 1926, to March 31, 1927	Number of Post Offices closed from March 31, 1926 to March 31, 1927	Number of Post Offices in operation on March 31, 1927
Ontario.....	2,613	39	38	2,614
Quebec.....	2,429	47	13	2,463
Nova Scotia.....	1,791	3	16	1,778
New Brunswick.....	1,119	11	17	1,113
Prince Edward Island.....	131		1	130
British Columbia.....	868	21	22	867
Manitoba.....	818	8	9	817
Alberta.....	1,203	31	39	1,195
Saskatchewan.....	1,433	27	32	1,428
Yukon.....	20	1	1	20
North West Territory.....	14	1		15
Total.....	12,439	189	188	12,440

Total number of Post Offices in operation on 31st March, 1926.....	12,439
Total number of Post Offices in operation on 31st March, 1927.....	12,440
Net increase.....	1
Number of Post Offices established from March 31st, 1926, to March 31st, 1927..	189
Number of Post Offices closed from March 31st, 1926, to March 31st, 1927.....	188

RURAL MAIL DELIVERY

The general demand for new rural mail delivery routes throughout the country as evidenced by an accumulation of petitions for this service, has led to a decision to again take up the question of extending this branch of the mail service system.

Steps have accordingly been taken to secure a further supply of boxes. These boxes have now been secured and the Department is proceeding with the laying out of new rural mail routes with a view to giving an improved mail service to residents in rural districts.

GENERAL FINANCIAL STATEMENT 1926-27

The net revenue for the year amounted to \$29,378,696.55. This is a decrease of \$1,645,767.67 due to two cent letter postage having been in effect for nine months of the year. This decrease is about half what was anticipated, and it would appear that the reduction in letter postage has increased the volume of letters passing through the mails. A marked increase in parcel post is also recorded. Otherwise, there would have been a much greater decrease in revenue.

The expenditure amounted to \$31,007,698.04. This is an increase of \$508,012.30, of which about \$300,000 is due to annual increases in salary granted by Statute and the balance to the increase in volume of mail handled and to improved postal facilities given the public.

The expenditure for the year exceeded the revenue by \$1,629,001.49. However, if the Post Office Department had been indemnified for the expense imposed upon it by the franking privilege enjoyed by the House of Commons and Senate and by the various Departments of Government, the revenue would have been increased by an additional \$1,000,000 thus reducing the deficit to \$629,001.49.

REVENUE

Postage stamps, postcards, etc., sold.....	\$26,226,473 20
Postage paid in cash on newspapers.....	1,716,448 39
Postage paid in cash on third class (printed) matter.....	1,107,958 38
Postage paid in cash on metered mail matter.....	486,464 41
Postage paid in cash on parcels.....	2,757,850 48
Rents of letter boxes and drawers.....	251,567 70
Commission received on money orders.....	1,554,350 73
Commission received on postal notes.....	176,440 15
Profit in exchange on money order business with other countries.....	46,980 60
Profit in exchange on British postal order business.....	1,795 76
Commission received from the United Kingdom on postal order business.....	640 02
Postage on parcels from other countries.....	614,593 06
Transit charges on correspondence from other countries.....	398,107 34
Void money orders, that is, money orders issued between Jan. 1, 1925, and Dec. 31, 1925, payment of which had not been claimed to Dec. 31, 1926.....	4,514 51
Lapsed postal notes.....	5,677 62
Collections from sale of rural mail boxes.....	13,099 38
Miscellaneous revenue.....	21,542 55
	<hr/>
	\$35,384,504 28

DEDUCTIONS

Salaries, forward allowances, allowances toward rent, fuel and light, compensation on money order and postal note business, and commission on box and drawer rents.....	\$ 5,579,990 18
Discount to stamp vendors and Postmasters and compensation to messengers for special delivery of letters.....	218,582 45
Losses by fire, burglary, etc.....	5,896 58
Balance of commission paid to other countries on money order business.....	27,497 14
Postage on parcels to other countries.....	116,057 30
Transit charges on correspondence to other countries.....	31,956 42
Indemnity paid to owners of lost insured parcels.....	25,827 66
	<hr/>
	6,005,807 73
	<hr/>
	\$29,378,696 55

STATEMENT OF EXPENDITURE OF POST OFFICE DEPARTMENT—
OUTSIDE SERVICE DURING FISCAL YEAR 1926-27

SALARIES

Salaries.....	\$15,425,307 17
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MAIL SERVICE

Railways.....	\$ 7,324,546 78
Water.....	489,620 02
Ordinary Land.....	6,193,957 88
Mail Bags.....	379,340 93
	<hr/>
	\$14,387,465 61

MISCELLANEOUS

Postage Stamps.....	241,265 76
Commission to Postmasters.....	2,280 15
Travelling.....	62,489 67
Printing.....	417,324 05
Miscellaneous.....	327,420 76
	<hr/>
	1,050,780 39
Yukon.....	144,144 87
	<hr/>
Total.....	\$31,007,698 04

Postal Notes.—During the year 7,197,896 Postal Notes, amounting to value to \$16,183,119.11 were paid, increases as compared with the previous year of 376,518 in the number and \$843,063 in the value. The revenue derived from the sale of Postal Notes amounted to \$176,440.15.

British Postal Orders were paid as follows: Number 58,400; value \$157,-883.40, decreases of 6,060 in number and \$13,190.79 in value.

The following table shows the net revenue, expenditure and deficit or surplus as the case may be, of the post office for each fiscal year since Confederation.

Fiscal Year	Net revenue	Expenditure	Deficit	Surplus
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1868.....	808,857 84	785,298 55		13,559 29
1869.....	758,182 03	864,954 55	106,772 52	
1870.....	788,904 78	933,398 67	144,493 89	
1871.....	803,637 17	994,876 00	191,238 83	
1872.....	916,418 34	1,092,519 03	176,100 69	
1873.....	1,093,516 07	1,240,135 95	146,619 88	
1874.....	1,151,269 83	1,370,542 41	219,272 58	
1875.....	1,172,381 38	1,509,113 29	336,731 91	
1876.....	1,106,736 74	1,581,608 72	474,871 98	
1877.....	1,120,224 26	1,694,708 18	574,483 92	
1878.....	1,224,912 17	1,715,255 36	490,343 19	
1879.....	1,117,364 50	1,750,267 17	632,902 67	
1880.....	1,179,677 89	1,818,271 05	638,593 16	
1881.....	1,344,969 85	1,876,657 96	531,688 11	
1882.....	1,543,309 21	1,980,567 25	437,258 04	
1883.....	1,753,079 22	2,176,089 09	423,009 87	
1884.....	1,712,318 85	2,312,965 27	600,646 42	
1885.....	1,790,494 90	2,488,315 36	697,820 46	
1886.....	1,852,155 00	2,763,186 41	911,031 41	
1887.....	1,964,062 17	2,818,907 22	854,845 05	
1888.....	2,322,728 68	2,889,728 59	566,999 91	
1889.....	2,220,503 66	2,982,321 48	761,817 82	
1890.....	2,357,388 95	3,074,469 91	717,080 96	
1891.....	2,515,823 44	3,161,675 72	645,852 28	
1892.....	2,652,745 79	3,316,120 03	663,374 24	
1893.....	2,773,507 71	3,421,203 17	647,695 46	
1894.....	2,809,341 06	3,517,261 31	707,920 25	
1895.....	2,792,789 64	3,593,647 47	800,857 83	
1896.....	2,971,652 93	3,752,805 12	781,152 19	
1897.....	3,202,938 42	3,789,478 34	586,539 92	
1898.....	3,527,809 69	3,575,411 99	47,602 30	
1899.....	3,182,930 92	3,581,848 71	398,917 79	
1900.....	3,183,984 17	3,645,646 04	461,661 87	
1901.....	3,421,192 19	3,837,376 18	416,183 99	
1902.....	3,888,126 10	3,883,016 96		5,109 14
1903.....	4,366,127 75	3,970,859 64		395,268 11
1904.....	4,652,324 74	4,347,540 84		304,783 99
1905.....	5,125,372 67	4,634,527 78		490,844 89
1906.....	5,933,342 53	4,921,577 22		1,011,765 31
1907.....	5,061,858 93	3,979,557 34		1,082,301 59
1908.....	7,107,756 38	6,005,929 74		1,101,826 64
1909.....	7,401,623 93	6,592,386 40		809,237 53
1910.....	7,958,547 72	7,215,337 47		743,210 25
1911.....	9,146,952 47	7,954,222 79		1,192,729 68
1912.....	10,482,255 39	9,172,035 47		1,310,219 92
1913.....	12,060,476 43	10,882,804 57		1,177,671 86
1914.....	12,956,216 42	12,822,058 44		134,157 98
1915.....	13,046,649 57	15,961,191 47	2,914,541 90	
1916.....	18,858,409 93	16,009,138 77		2,849,271 16
1917.....	20,902,384 46	16,300,578 65		4,601,805 81
1918.....	21,345,394 48	18,046,557 90		3,298,836 58
1919.....	21,602,712 65	19,273,583 94		2,329,128 71
1920.....	24,449,916 97	20,774,385 20		3,675,531 77
1921.....	26,331,118 97	24,661,262 26		1,669,856 71
1922.....	26,554,538 24	28,121,425 07	1,566,886 53	
1923.....	29,262,232 78	27,794,501 89		1,467,730 89
1924.....	29,100,491 92	28,305,936 57		794,555 35
1925.....	28,581,992 87	29,873,802 40	1,291,809 53	
1926.....	31,024,464 22	30,499,685 74		524,778 48
1927.....	29,378,696 55	31,007,698 04	1,629,001 49	

MONEY ORDER TRANSACTIONS

The number of money order offices in operation on March 31, 1927, was 5,797, an increase of 91 over the previous year.

The total number of orders issued during the last year was 15,760,994, as against 14,784,230 for the previous year. The aggregate value was \$188,219,776.72 as against \$177,840,231.31 for the previous year.

13,746,021 of the orders issued during the year with a value of \$167,206,858.83 were payable in the Dominion of Canada.

2,014,973, with a value of \$21,012,917.89 were payable abroad.

The number of orders issued abroad and payable in Canada was 881,310 with an aggregate value of \$15,532,673.30.

The number of orders issued in Canada on the United States was 1,370,885 and the value \$13,432,998.50.

The number of orders issued in the United States on Canada was 785,217 and the value 13,924,406.29.

The following statement shows the number and value of Canadian money orders paid in the United States:—

	Number Year 1926	Amount Year 1926	Number Year 1927	Amount Year 1927
Money Orders.....	1,295,768	\$12,051,292 46	1,370,885	\$13,432,998 50

The average of money orders issued during the year was \$11.94 and the average commission received from the public was 9.86 cents.

The total receipts from all sources amounted to \$1,605,845.84, and the total expenditure, including the salaries of the inside service at Ottawa, to \$1,352,615.37, leaving an excess of receipts over expenditures of \$253,230.47.

The following statement shows the receipts and expenditure for the year ended March 31, 1927.

RECEIPTS

Commission from public.....	\$ 1,554,350 73
Profit in exchange with other countries.....	46,980 60
Void money orders issued between January 1, 1925, and December 31, 1925.....	4,514 51
	<hr/>
	\$ 1,605,845 84

EXPENDITURE

Approximate cost of clerical force employed at money order duties in city offices.....	\$ 300,000 00
Commission paid to postmasters at country offices.....	566,943 59
Balance of commission paid other countries.....	27,497 14
Printing and stationery for head office.....	30,745 43
Hollerith Rental.....	14,880 00
Financial papers and journals.....	15 00
Printing, stationery, date stamps, etc., outside service.....	83,962 20
	<hr/>
	\$ 1,024,043 36
Excess of receipts over expenditure.....	\$ 581,802 48
Deducting civil government item for salaries at head office, Ottawa, including money order exchange office. Permanent clerks, salaries.....	\$ 310,527 56
Temporary clerks, salaries.....	18,044 45
	<hr/>
	328,572 01
Net revenue.....	<hr/>
	\$ 253,230 47

ANALYSIS of the Money Order Business of the Dominion of Canada for the year
ended March 31, 1927

	Number of Orders	Amount	Total
		\$ cts.	\$ cts.
Total number and amount of Money Orders issued in—			
Ontario.....	4,589,798	52,035,547 56	
Quebec.....	2,250,437	25,869,583 51	
Nova Scotia.....	1,020,974	11,093,310 72	
New Brunswick.....	599,785	7,057,261 91	
Prince Edward Island.....	120,521	1,459,751 09	
Manitoba.....	1,134,566	13,708,400 65	
Saskatchewan.....	2,994,600	38,338,614 13	
Alberta.....	1,851,985	23,327,673 04	
British Columbia.....	1,188,970	15,124,890 05	
Yukon.....	9,358	204,744 06	
Total number and amount of Money Orders issued.....	15,760,994	188,219,776 72	
Total number and amount of Money Orders paid in—			
Ontario.....	5,153,755	59,382,949 84	
Quebec.....	1,696,197	22,009,405 64	
Nova Scotia.....	610,237	7,899,684 31	
New Brunswick.....	1,019,185	12,062,876 86	
Prince Edward Island.....	45,996	861,105 60	
Manitoba.....	3,145,486	39,240,302 36	
Saskatchewan.....	1,650,023	20,930,351 28	
Alberta.....	613,617	10,822,205 61	
British Columbia.....	595,953	9,952,840 65	
Yukon.....	1,138	30,515 22	
Total number and amount of Money Order paid.....	14,531,587	183,192,237 37	
Total amount of Money Orders issued and paid.....			371,412,014 09

EXCHANGE of Money Orders between Dominion of Canada and other Countries for the years 1925-26 and 1926-27 was as follows:

Name of Country	Issued in Canada			Payable in Canada		
	Number 1926	Number 1927	Amount 1926 \$ cts	Number 1926	Number 1927	Amount 1926 \$ cts
Austria*	107	118	814 69	78	74	570 49
Bahamas	919	1,062	11,559 52	202	160	1,240 29
Barbados	2,340	2,656	26,794 65	332	269	7,062 09
Bolivia	236	442	3,150 15	2,210	2,436	26,120 54
Bonin	258	230	2,342 26	181	239	1,196 89
British Guiana	10	25	102 78	91	73	1,980 70
British Honduras	975	1,138	18,103 78	114	148	2,067 83
Czechoslovakia	4,644	11,845	225,192 07	49	108	1,337 06
Denmark	1,245	1,286	28,786 82	196	237	7,454 38
Fiji	15	23	343 00	23	33	345 33
Finland	138	1,799	4,984 40	1	16	50 31
France	13,063	14,968	76,388 40	786	532	5,991 04
Germany	3,712	4,953	39,830 58	79,493 22	616	11,505 31
Great Britain and Northern Ireland*	519,084	533,094	4,894,984 04	50,127	47,300	1,101,562 26
Grenada	53	67	519 01	24	40	150 38
Holland	1,883	1,945	33,361 11	305	331	6,406 05
Hong Kong	240	168	4,823 94	115	136	1,745 61
Hungary	11,043	10,811	151,157 91	1,092	1,186	17,145 52
Irish Free State	10,841	10,413	305,642 11	127	311	10,361 74
Italy	502	523	5,162 43	41	38	790 08
Jamaica	9,980	10,372	416,904 09	248	315	6,931 57
Japan	383	1,246	15,155 12	1	7	237 61
Jeju Island	234	338	1,852 28	121	270	467 42
Leeward Islands	63	103	1,919 80	9	11	293 54
Mexico	5,963	9,424	121,426 29	35,108	35,324	377,299 39
Newfoundland	1,170	1,179	15,088 60	1,112	1,152	18,928 99
New South Wales	1,018	1,073	17,528 24	1,497	1,497	21,824 22
New Zealand	4,118	4,365	123,238 16	168	268	4,704 71
Norway	8,550	8,199	155,230 34	26	11	1,368 30
Poland	292	321	2,592 13	302	321	6,149 24
Queensland	48	51	598 80	60	50	249 38
St. Lucia	198	207	1,938 01	97	100	977 73
St. Vincent	136	139	1,970 80	195	180	2,883 17
South Australia	6,703	5,798	191,157 43	257	305	11,168 46
Sweden	1,202	1,422	21,687 31	185	243	5,684 80
Switzerland	283	248	1,681 96	64	64	1,076 08
Tasmania	232	233	2,770 90	344	377	2,338 75
Trinidad	942	1,194	10,575 66	629	629	16,559 41
Union of South Africa	1,295,768	1,370,885	12,051,292 46	804,749	785,217	13,024,406 29
United States	466	488	5,347 19	594	525	8,012 09
Victoria	124	122	1,370 15	181	161	2,168 64
Western Australia	1,909,221	2,014,973	18,995,399 94	902,255	881,310	15,600,917 28
			21,012,917 89			15,532,673 30

* Including British Possessions and certain foreign countries between which and Canada there is not a direct exchange of money orders.

TABLE showing the General Operations of the Money Order System in the Dominion of Canada for the past seven years

Year	Number of Money Order Offices	Total Number of Money Orders issued	Total Amount of Money Orders issued	Where Payable		Amount of Orders issued from other Countries payable in Canada	Gross Revenue from Fees on Money Orders, profit on Foreign Exchange, etc.
				In Canada	In other Countries		
			\$ cts	\$ cts	\$ cts.	\$ cts.	\$ cts.
1921.....	5,197	11,013,167	173,523,321 96	155,916,231 88	17,607,090 08	6,680,970 91	2,311,800 36
1922.....	5,266	10,031,198	139,914,186 39	124,316,726 15	15,597,460 24	5,515,069 28	1,852,824 62
1923.....	5,337	11,098,222	143,055,119 94	126,617,350 07	16,437,769 87	8,986,040 85	1,180,957 45
1924.....	5,471	12,561,490	159,855,114 97	141,620,371 55	18,234,743 42	13,508,395 70	1,364,110 53
1925.....	5,578	13,435,448	163,519,320 27	145,769,761 11	17,749,559 16	13,957,612 78	1,388,293 96
1926.....	5,706	14,784,230	177,840,231 31	158,844,831 37	18,995,399 94	15,600,917 28	1,509,166 98
1927.....	5,797	15,760,994	188,219,776 72	167,206,858 83	21,012,917 89	15,532,673 30	1,605,845 84

POST OFFICE SAVINGS BANK

The aggregate balance to the credit of depositors on March 31, 1927, was \$23,402,336.95, a decrease during the year of \$633,332.04. The average to the credit of each depositor was \$301.65 as compared with \$303.56 on March 31, 1926.

The new accounts opened during the year were 6,485, and 8,083 accounts were closed, leaving the number open at the close of the year 77,580 or a decrease of 1,598.

The deposits were 59,452 in number, for a total amount of \$3,178,563.92. The average amount of each deposit was \$53.46 as compared with \$55.05 for the previous year.

Repayments numbered 42,297 and amounted to \$4,493,872.21, of which 27,841 for a total of \$462,804.88 were made in cash under the provisions of Demand Withdrawal (not exceeding \$25 at a time), adopted in April, 1924, and 14,456 amounting to \$4,031,067.33 were made by cheque. The average cash repayment was \$16.62, as compared with \$17.03, the year before and the average withdrawal by cheque was \$278.81, as compared with \$270.03 in the preceding year.

Transfers from the Post Office Savings Bank of the United Kingdom (included in deposits) were 260 and amounted to \$99,001.06. Deposits transferred to the P.O. Savings Bank of the United Kingdom (included in repayments by cheque) numbered 56 and amounted to \$36,940.30.

The interest paid to depositors during the year was \$29,306.40, and the interest accrued and made principal was \$652,669.85, making a total of \$681,976.25.

The number of offices authorized to transact business increased from 1,365 to 1,367.

Claims to moneys of deceased and insane depositors examined into and finally disposed of numbered 649.

Annexed is a tabular statement of the annual operations of the Post Office Savings Bank since its organization in April, 1868.

STATEMENT (in accordance with the Revised Statutes of Canada, 1906, chapter 30, section 16) of the Post Office Savings Bank transactions for the year ended March 31, 1927, and of the total amount due to depositors on that date.

	\$	cts.		\$	cts.
Balance due to depositors on March 31, 1926.....	24,035,668	99	Repayments to depositors during the year—		
Deposits received during the year.....	3,178,563	92	By cheque.....	4,031,067	33
Interest allowed to depositors during the year in accordance with the Statute.....	681,976	25	In cash on demand.....	462,804	88
			Balance due to depositors on March 31, 1927.....	23,402,336	95
	\$27,896,209	16		\$27,896,209	16

STATEMENT of the Business of the Post Office Savings Bank

Period	Number of Post Office Savings Banks at close of period	Number of deposits received during period	Total amount of deposits received during period	Average amount of each deposit received during period	Amount of depositors' accounts transferred from Dominion Government Savings Banks during period	Number of withdrawals during period
			\$ cts.	\$ cts.	\$ cts.	
Three months ended June 30, 1868...	81	3,247	212,507 00	65 44		166
Year ended June 30, 1869	213	16,653	927,885 00	55 71		4,787
Year ended June 30, 1870	226	24,994	1,347,901 00	53 93		9,478
Year ended June 30, 1871	230	33,256	1,917,576 00	57 66		15,148
Year ended June 30, 1872	235	39,489	2,261,631 00	57 27		20,154
Year ended June 30, 1873	239	44,413	2,306,918 00	51 94		23,800
Year ended June 30, 1874	266	45,329	2,340,284 00	51 63		25,814
Year ended June 30, 1875	268	42,508	1,942,346 00	45 69		25,954
Year ended June 30, 1876	279	38,647	1,726,204 00	44 66		24,152
Year ended June 30, 1877	287	36,126	1,521,000 00	42 10		22,484
Year ended June 30, 1878	295	40,097	1,724,371 00	43 00		21,944
Year ended June 30, 1879	297	43,349	1,973,243 00	45 52		23,226
Year ended June 30, 1880	297	56,031	2,720,216 00	48 55		26,716
Year ended June 30, 1881	304	71,747	4,175,042 00	58 19		28,510
Year ended June 30, 1882	308	97,380	6,435,989 00	66 09		35,859
Year ended June 30, 1883	330	109,489	6,826,266 00	62 35		45,253
Year ended June 30, 1884	343	109,388	6,441,439 00	58 88		56,026
Year ended June 30, 1885	355	116,576	7,098,459 00	60 89		59,714
Year ended June 30, 1886	392	126,322	7,645,222 00	60 52		62,205
Year ended June 30, 1887	415	143,076	8,272,041 00	57 81		65,553
Year ended June 30, 1888	433	155,978	7,722,330 00	49 51	217,385 10	78,229
Year ended June 30, 1889	463	166,235	7,926,634 00	47 67	1,085,979 72	84,572
Year ended June 30, 1890	494	154,678	6,599,896 00	42 67	167,501 53	90,151
Year ended June 30, 1891	634	147,672	6,500,372 00	44 02	389,169 28	84,963
Year ended June 30, 1892	642	145,423	7,056,002 00	48 52		77,381
Year ended June 30, 1893	673	148,868	7,708,888 00	51 78		73,361
Year ended June 30, 1894	699	145,960	7,524,286 00	51 55	218,173 60	84,941
Year ended June 30, 1895	731	143,685	7,488,028 00	52 11	493,889 23	85,588
Year ended June 30, 1896	755	155,398	8,138,947 00	52 37	449,981 61	87,221
Year ended June 30, 1897	779	161,151	8,223,000 00	51 02	1,856,474 31	91,398
Year ended June 30, 1898	814	179,814	9,183,693 00	51 07	786,868 48	94,532
Year ended June 30, 1899	838	174,658	8,310,630 00	47 58		95,090
Year ended June 30, 1900	847	201,262	10,448,485 00	51 91	141,171 82	92,713
Year ended June 30, 1901	895	212,217	11,091,099 00	52 26		102,083
Year ended June 30, 1902	915	219,678	11,382,035 00	51 81	415,507 96	105,946
Year ended June 30, 1903	934	231,619	12,060,825 00	52 07		104,393
Year ended June 30, 1904	961	235,043	11,737,940 00	49 94		108,237
Year ended June 30, 1905	989	223,281	10,503,870 00	47 04	252,773 93	110,157
Year ended June 30, 1906	1,011	233,803	10,805,458 00	46 21	559,593 31	106,923
Nine months ended March 31, 1907	1,043	186,916	8,803,233 00	47 09	1,216,168 80	79,338
Year ended March 31, 1908	1,084	242,386	12,293,544 17	50 71	59,243 71	116,435
Year ended March 31, 1909	1,102	199,884	9,415,569 29	47 10		115,048
Year ended March 31, 1910	1,133	190,510	8,816,511 71	46 28		96,413
Year ended March 31, 1911	1,151	203,196	9,957,016 17	49 00		90,664
Year ended March 31, 1912	1,172	225,316	11,054,877 19	49 06	223,831 24	95,829
Year ended March 31, 1913	1,212	230,263	11,299,963 88	49 07		96,835
Year ended March 31, 1914	1,250	236,260	11,346,459 39	48 02	140,318 64	104,917
Year ended March 31, 1915	1,269	183,515	10,154,189 07	55 33		104,816
Year ended March 31, 1916	1,289	173,456	8,539,742 07	49 23	295,100 47	77,985
Year ended March 31, 1917	1,312	205,050	11,974,434 11	58 39		68,254
Year ended March 31, 1918	1,318	162,921	11,791,966 66	72 38	91,649 09	78,259
Year ended March 31, 1919	1,328	141,627	12,593,190 06	88 92	174,143 30	64,390
Year ended March 31, 1920	1,323	117,735	10,003,067 58	84 96	184,302 97	67,005
Year ended March 31, 1921	1,328	80,117	6,631,684 58	82 77	589,246 52	42,322
Year ended March 31, 1922	1,303	51,333	3,499,338 86	68 17	56,467 95	37,223
Year ended March 31, 1923	1,307	43,223	2,606,610 61	60 50		26,374
Year ended March 31, 1924	1,345	66,904	7,118,912 00	106 40	207,053 01	25,340
Year ended March 31, 1925	1,369	66,296	4,089,058 97	61 68		42,334
Year ended March 31, 1926	1,365	63,740	3,508,288 52	55 05		43,184
Year ended March 31, 1927	1,367	59,452	3,178,563 92	53 46		42,297
Total period ended March 31, 1927..	1,367	7,804,640	418,905,184 81	53 67	10,271,995 58	3,870,384

Canada, year by year, from April, 1868, to March 31, 1927.

Total amount withdrawn during period	Average amount of each withdrawal during period	Number of accounts opened during period	Number of depositors' accounts transferred from Dominion Government Savings Banks during period	Number of accounts closed during period	Number of accounts remaining open at close of period	Interest allowed to depositors	Total amount standing to the credit of Open accounts inclusive of interest allowed at close of period	Average amount standing to credit of each Open account at close of period
\$ cts.	\$ cts.					\$ cts.	\$ cts.	\$ cts.
8,857 48	53 35	2,146		44	2,102	939 37	204,588 89	97 33
296,754 35	61 99	6,429		1,319	7,212	21,094 72	856,814 26	118 80
664,555 51	70 11	7,823		2,857	12,178	48,689 08	1,588,848 83	130 41
1,093,438 86	72 10	9,424		4,449	17,153	84,273 68	2,497,259 65	145 59
1,778,565 19	81 33	10,846		6,940	21,059	116,174 55	3,096,500 01	147 04
2,323,299 32	86 91	11,995		9,528	23,526	126,932 88	3,207,051 57	136 32
2,468,643 42	86 04	12,048		10,606	24,968	126,273 31	3,204,965 46	128 36
2,341,979 04	82 88	10,516		11,190	24,294	120,758 06	2,926,090 48	120 44
2,021,457 97	77 11	10,218		10,097	24,415	110,116 08	2,740,952 59	112 27
1,726,082 98	70 49	8,971		9,312	24,074	104,067 86	2,639,937 47	109 60
1,713,658 73	70 55	10,058		8,597	25,535	103,834 29	2,754,484 03	107 87
1,733,448 79	66 07	10,755		8,845	27,445	110,912 56	3,105,190 80	113 14
2,015,813 16	69 89	14,407		10,487	31,365	136,075 47	3,945,669 11	125 80
2,097,389 15	73 56	18,731		10,491	39,605	184,904 81	6,208,226 77	156 75
3,461,619 31	96 53	25,778		13,920	51,463	291,065 07	9,473,661 53	184 08
4,730,995 39	104 54	27,127		17,531	61,059	407,305 17	11,976,237 31	196 13
5,649,611 13	100 84	26,562		20,939	66,682	477,487 46	13,245,552 64	198 63
5,793,031 84	97 01	27,591		20,951	73,322	539,560 51	15,090,544 31	205 81
6,183,470 60	96 40	29,103		21,555	80,870	607,075 38	17,159,372 09	212 18
6,626,067 51	100 62	31,874		22,585	90,159	692,404 57	19,497,750 15	216 26
7,514,071 78	96 05	37,515		26,704	101,693	765,639 15	20,689,032 62	203 44
7,532,145 56	89 06	38,049	2,962	29,581	113,123	841,921 79	23,011,422 57	203 41
8,575,041 98	95 12	32,127	570	33,499	112,321	786,875 37	21,990,653 49	195 78
7,875,977 57	92 67	29,791	1,124	32,006	111,230	734,430 89	21,738,648 09	195 44
7,230,839 14	93 44	28,943		29,368	110,805	734,590 70	22,298,401 65	201 24
6,631,578 97	90 39	29,502		26,032	114,275	777,482 98	24,153,193 66	211 36
7,473,585 46	87 98	29,116	662	27,033	117,020	835,800 34	25,257,868 14	215 84
7,310,291 97	85 41	27,998	1,647	26,037	120,628	876,049 07	26,805,542 47	222 22
7,406,066 13	84 91	30,100	1,959	26,245	126,442	944,524 73	28,932,929 68	228 82
7,656,086 64	83 76	30,236	5,722	26,663	135,737	1,024,511 74	32,380,829 09	238 55
8,853,178 42	93 65	33,722	2,279	29,449	142,289	982,725 62	34,471,937 77	242 47
9,021,862 56	94 88	30,172		30,320	142,141	1,001,899 96	34,780,605 17	244 62
8,903,505 46	96 03	37,596	587	29,337	150,987	1,049,699 27	37,507,455 80	248 41
9,774,694 62	95 75	38,685		32,304	157,368	1,126,952 44	39,950,812 62	253 87
10,617,070 50	100 21	38,886	712	34,205	162,761	1,188,924 83	42,320,209 91	260 01
11,879,756 94	109 01	39,786		35,524	167,023	1,254,048 96	44,255,326 93	264 96
11,883,127 70	109 79	38,925		37,376	168,572	1,309,567 05	45,419,706 28	269 44
12,129,101 23	110 11	35,376	572	39,002	165,518	1,320,511 70	45,367,760 68	274 09
12,324,529 26	115 26	37,681	879	39,536	164,542	1,328,205 78	45,736,488 51	276 75
9,330,766 39	117 35	30,282	3,310	30,849	167,285	1,027,833 83	47,452,957 75	283 66
13,610,865 95	116 89	42,530	279	44,403	165,691	1,369,404 60	47,564,284 28	287 07
13,132,239 00	114 14	31,611		41,407	155,895	1,342,869 64	45,190,484 21	289 88
11,699,649 54	121 35	29,661		36,663	148,893	1,279,011 04	43,586,357 42	292 83
11,470,360 24	126 51	34,639		36,054	147,478	1,257,565 84	43,330,579 19	293 81
12,303,688 13	128 39	38,796	600	38,955	147,919	1,258,164 84	43,563,764 33	294 51
13,389,966 01	138 28	40,120		42,005	146,034	1,255,179 63	42,728,941 83	292 59
13,842,924 98	131 64	41,917	343	44,974	143,320	1,218,491 69	41,591,286 57	290 20
12,925,606 20	123 31	34,506		42,349	145,477	1,175,536 96	39,995,406 40	295 22
9,981,914 13	127 99	27,988	1,050	30,170	134,345	1,160,082 89	40,008,417 70	297 80
10,606,900 87	155 40	29,481		28,681	135,142	1,206,527 65	42,582,478 59	315 09
14,427,194 11	184 35	20,990	166	30,563	125,735	1,244,578 61	41,283,478 84	328 34
13,604,410 70	211 30	17,532	529	27,255	116,541	1,208,558 76	41,654,960 26	357 43
21,293,281 63	317 78	14,133	376	33,896	97,154	1,056,545 20	31,605,594 38	325 31
10,699,748 72	252 11	9,895	1,756	20,242	88,563	883,842 47	29,010,619 23	327 57
8,496,546 78	228 26	8,713	194	15,274	82,196	767,301 95	24,837,181 21	302 17
5,764,442 11	218 56	5,184		11,263	76,111	767,917 84	22,357,267 55	293 72
5,199,219 63	205 18	14,649	574	10,236	81,104	672,435 82	25,156,448 75	311 55
5,316,583 68	125 59	9,340		9,894	80,550	733,136 04	24,662,060 08	306 17
4,839,856 06	112 07	7,365		8,737	79,178	705,176 45	24,035,668 99	303 56
4,493,872 21	106 24	6,485		8,083	77,580	681,976 25	23,402,336 95	301 65
451,251,288 69	116 56	1,452,425	29,575	1,404,420	77,580	45,476,445 25	23,402,336 95	301 65

RAILWAY MAIL SERVICE

STATEMENT showing total salaries of Railway Mail Clerks and also the mileage paid Railway Mail Clerks for the fiscal year 1926-27 as compared with the amount paid during the preceding fiscal year 1925-26.

Year	Salaries	Decrease	Mileage	Decrease
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1925-26.....	2,170,535 56		548,917 15	
1926-27.....	2,162,384 46	8,151 10	546,805 68	2,111 47

CHANGES IN EXISTING SERVICES

During the year there has been established the following changes and increases in the frequency of Railway Mail Service:—

Railway	Terminals	Distance in miles	Particulars
Roberval & Saguenay.....	Bagotville—Ha Ha Bay Jet.....	20	Additional B.C. Service, 6 days per week.
“ “	“ “	20	Additional B.C. Service, weekly each way.
Canadian National Railway.....	Bowmanville—Toronto.....	43	Additional B.C. Service, daily except Sunday one way.
C.E.W. & L.E. Railway.....	Chatham—Wallaceburg.....	19	Additional B.C. Service, daily except Sunday one way.
Canadian National Railway.....	Clyde—Athabaska.....	48	Additional B.C. Service, one trip per week each way.
T. & N.O. Railway.....	Cobalt—Silver Centre.....	20	Additional B.C. Service, tri-weekly each way.
T.H. & B. Railway.....	Dunnville—Hamilton.....	35	Additional B.C. Service, daily except Sunday one way.
Canadian National Railway.....	Glidden—Eatonia.....	10	B.C. Service superseded by R.P.O. tri-weekly each way.
Dom. Atlantic.....	Halifax—Yarmouth.....	217	Additional B.C. Service, daily except Sunday each way.
Canadian National Railway.....	Hearst—Sioux Lookout.....	396	Additional B.C. Service, tri-weekly each way.
“ “	Humbolt—Ridgedale.....	81	B.C. Service increased from tri-weekly to 4 trips per week each way.
“ “	International Boundary and Rainy River.	58	Additional B.C. Service, weekly each way.
“ “	Jarvis and St. Thomas.....	56	Additional B.C. Service, daily except Sunday one way.
“ “	Jasper—Kamloops.....	275	Additional B.C. Service tri-weekly each way.
“ “	“ “	275	Additional B.C. Service, two trips per week each way.
“ “	Kingston Junction—Napanee....	26	Additional B.C. Service, daily except Sunday one way.
Mont.-South. County.....	Marieville—Ste. Angela.....	4	Additional B.C. Service, daily except Sunday one way.
Canadian National Railway.....	Montreal—Aldred.....	90	Additional B.C. Service, three one way trips.
Canadian Pacific Railway.....	Montreal—Vancouver.....	2,886	Additional B.C. Service, daily each way.

CHANGES IN EXISTING SERVICES—*Concluded*

Railway	Terminals	Distance in miles	Particulars
Canadian National Railway.....	Nolalu—Suomi.....	10	Additional B.C. Service, weekly each way.
“ “	North Bay—Cochrane.....	254	Additional B.C. Service, daily except Sunday one way.
“ “	Pictou—Stellarton.....	14	Additional B.C. Service, daily except Sunday one way.
E. & N. Railway.....	Parksville—Port Alberni	39	B.C. Service increased from tri-weekly to daily except Sunday each way.
Canadian National Railway.....	Quebec—Chicoutimi.....	227	Semi-weekly R.P.O. Service each way superseded by B.C. Service daily except Sunday each way.
“ “	Quebec—Cochrane.....	574	B.C. Service increased from tri-weekly to daily except Sunday each way.
“ “	Quebec—LaTouque.....	130	Additional B.C. Service, weekly one way.
“ “	Roberval—St-Felicien.....	18	Additional B.C. Service, daily except Sunday one way.
“ “	Sackville—Moncton.....	38	Additional R.P.O. Service daily except Sunday each way.
“ “	Saskatoon—Winnipeg.....	470	Additional B.C. Service, 5 times per week one way.
“ “	Stratford—Kitchener.....	26	Additional B.C. Service, daily except Sunday one way.
Canadian Pacific Railway.....	Sudbury—Rutter.....	38	Additional B.C. Service, weekly one way.
T. & N.O.....	Swastika—Argonaut.....	17	Additional B.C. Service, tri-weekly each way.
Lon. & Pt. Stanley.....	St. Thomas—London.....	16	Additional B.C. Service, daily except Sunday one way.
Canadian Pacific Railway.....	Toronto—Sudbury.....	260	Additional B.C. Service, daily each way.
“ “	Toronto—West Toronto.....	5	Additional B.C. Service, daily except Sunday one way.
Canadian National Railway.....	Twin Elm—Ottawa.....	17	Additional B.C. Service, daily except Sunday one way.
“ “	Victoria—Youbou.....	83	B.C. Service increased from tri-weekly to daily except Sunday each way.
Canadian Pacific Railway.....	Wilkie—Lloydminster	105	B.C. Service increased from semi-weekly to tri-weekly each way.
Canadian National Railway.....	Winnipeg—Beaconsfield.....	52	Additional B.C. Service, three one way trips per week.
“ “	Winnipeg—Pine Falls	71	B.C. Service increased from semi-weekly to tri-weekly each way.

STATEMENT showing detail of additional service:—

Railway	Terminals	Distance	Particulars
Canadian National Railway.....	Victoria—Youbou.....	83	B.C. Service tri-weekly each way.
“ “	Beaconia—Pine Falls.....	20	B.C. Service semi-weekly each way.
Canadian Pacific Railway.....	Milden—Gunworth.....	31	B.C. Service semi-weekly each way.
“ “	Amulet—Cardross.....	48	B.C. Service semi-weekly each way.
Canadian National Railway.....	Huberdeau—St-Rémi d'Amherst.	12	B.C. Service daily except Sunday each way.
Canadian Pacific Railway.....	Unwin—Lloydminster.....	31	B.C. Service semi-weekly each way.
Canadian National Railway.....	Taschereau—Rouyn.....	44	B.C. Service daily except Sunday each way.
“ “	Ritchie—Harptree.....	24	B.C. Service tri-weekly each way.
		293	
Canadian Pacific Railway.....	Huntingdon—Mission City.....	10	B.C. Service daily except Sunday each way—discontinued.
Canadian National Railway.....	Deseronto—Napanee.....	6	B.C. Service daily each way—discontinued.
Canadian Pacific Railway.....	Carmen—Elm Creek.....	12	B.C. Service daily each way—discontinued.
Canadian National Railway.....	Kitchener—Galt.....	13	B.C. Service daily—discontinued.
		252	

COMPARATIVE Statement of Railway Mail Service during fiscal year 1926-27

Date	Miles of railway in operation on which mails are carried	Daily service by postal cars. Distance in travelled miles	Daily service by baggage cars. Distance intravelled miles	Total	
				Daily	Yearly
In March, 1927.....	37,547	70,265	58,234	128,499	40,220,633
In March, 1926.....	37,295	71,145	53,950	125,095	39,155,205
	252	*880	4,284	3,404	1,065,428

* Decrease.

While there is an increase of 1,065,428 miles travelled with mails during the year 1926-27 over the preceding year, the increase in cost is only \$7,259.50. This is accounted for by the re-arrangement of Railway Mail Services inaugurated during the past year which has effected a reduction in the postal car and higher unit mileage, though increasing the lower baggage car unit mileage. Thus the postal car mileage is reduced by 880 miles per day and the baggage car mileage is increased by 4,284 miles per day.

The average cost per mile for carriage of mails by railway during 1925-26 was 18.68 cents per mile, as compared with the average cost for 1926-27 of 18.31 cents per mile. A reduction of 00.37 cents per mile.

POSTAGE STAMP BRANCH

The postage stamp issue during the fiscal year 1926-27 shows a decrease from the previous year due to an increased use of postage meter machines, cash registers and other mechanical devices for the prepayment of postage in cash, also owing to the decrease in the rate of postage from 3c. to 2c. on July 1, 1926. The figures for the last two years are as follows:—

Issue fiscal year 1925-26.....	\$30,801,110 32
Issue fiscal year 1926-27.....	25,599,639 66
Decrease.....	\$ 5,201,470 66

INSPECTION SERVICE

1. Number of enquiries received regarding lost and mistreated mail matter.....	307,229
Number of enquiries satisfactorily adjusted.....	199,475
Number of enquiries pending.....	15,657

REGISTERED LOSSES

2. (a) <i>Domestic Mails</i> —	
Number of registered articles for which indemnity was paid.....	143
Amount of indemnity paid.....	\$ 2,040 95
Made up as follows:—	
	No. Amount
Abstraction.....	55 \$ 640 50
Damage.....	4 51 25
Loss.....	84 1,349 20
Amount collected from employees.....	596 97
Amount withdrawn from Guarantee Fund.....	322 64
Amount withdrawn from Departmental Fund.....	1,121 34
(b) <i>International Mails</i> —	
Number of registered articles lost in foreign countries for which indemnity was paid on behalf of Foreign Administrations concerned.....	83
Amount of indemnity paid and collected from Foreign Administrations.....	\$ 694 72
Number of registered articles posted in Foreign countries lost in Canada, for which indemnity was paid by this Administration.....	12
Amount of indemnity paid.....	\$ 139 21

INSURED AND C.O.D. PARCEL POST

3. Approximate number of insured parcels mailed.....	3,646,560
Approximate amount received in fees.....	\$ 182,328 00
Number of claims paid.....	3,339
Amount of indemnity paid.....	\$ 21,787 83
<i>Refunds</i> —	
Collected from employees.....	\$ 670 48
Obtained from public.....	310 44
Paid by Department.....	20,806 91
Proportion of mistreated insured parcels.....	1 in 1,097
Average value of parcel for which indemnity was paid.....	\$ 6 52
Approximate number of C.O.D. parcels mailed.....	1,459,201
Approximate amount received in fees.....	\$ 218,880 15
Number of claims paid.....	500
Amount of indemnity paid.....	\$ 3,604 34
<i>Refunds</i> —	
Collected from employees.....	\$ 337 03
Obtained from public.....	500 93
Paid by Department.....	2,766 38
Proportion of mistreated C.O.D. parcels.....	1 in 2,978
Average value of parcel for which indemnity was paid.....	\$ 7 20

ARRESTS AND CONVICTIONS

4. 150 persons were placed under arrest and prosecuted for various depredations, with the following result:—

Convictions—

(a) Post office robberies.....	41
(b) Thefts.....	78
(c) Miscellaneous offences.....	16
Total.....	135

Acquittals.....	8
Cases in court.....	7

In addition to the arrests made 20 persons were dismissed from the Service for mistreatment of mail matter and other serious irregularities.

POST OFFICE DEPARTMENT

THE TRANSACTIONS OF THE DEAD LETTER OFFICE DURING THE
YEAR ENDED MARCH 31, 1927

5. Number of articles originating in Canada, returned as undeliverable from United Kingdom, British Dominions and Colonies and foreign countries.	
By United Kingdom (of these the number registered was 277).....	16,274
By United States Post Office (of these the number registered was 2,975).....	348,476
By British Dominions and Colonies (of these the number registered was 108).....	7,578
By foreign countries (of these the number registered was 125).....	12,607
Books, parcels, etc., received from United Kingdom, British possessions and foreign countries.....	63,400
6. Number of articles originating in the United Kingdom, British Dominions and foreign countries, undeliverable at Canadian Post Offices.	
Ordinary dead letters and postcards of British and foreign origin.....	133,442
Ordinary dead parcels, circulars, etc., of British and foreign origin.....	2,648
Registered dead letters of British and foreign origin.....	15,309
7. Number of articles originating in Canada undeliverable at Canadian Post Offices.	
Ordinary domestic dead letters and postcards.....	721,990
Number returned to senders.....	393,368
Number destroyed.....	328,622
Ordinary domestic parcels, circulars, etc.....	777,281
Number returned to senders.....	48,417
Number destroyed.....	728,864
Registered domestic dead letters.....	19,313
Number returned to senders.....	16,707
Number held awaiting claim.....	2,606
Ordinary and registered dead letters, parcels, postcards, circulars, etc., sent to the Dead Letter Office for insufficient address, non-payment of postage, improper packing, etc.....	211,616
Out of the ordinary letters and parcels originating in Canada included above, the number of those found to contain cash or cash value.....	15,782
Number of ordinary letters and parcels found to contain cash or cash value returned to senders.....	14,585
Number of ordinary letters and parcels found to contain cash or cash value which were unclaimed and held by the Department.....	1,197
Number of parcels originating in Canada, merchandise, etc., found undeliverable and prepared for sale.....	1,387

CASH STATEMENT

8. Cash contained in Dead Letters.....	\$19,834 40
Cash contained in dead letters returned to owners.....	\$ 17,399 01
Cash contained in unclaimed Dead Letters deposited to the credit of the Receiver General.....	2,435 39
	19,834 40
Revenue collected on Returned Dead Mail matter.....	12,694 75
Amount received from sale of undeliverable parcels.....	3,085 43

SUMMARY

9. Estimated number of letters, postcards, parcels, circulars, etc.....	1,400,000,000
Number of letters, postcards, parcels, circulars received in Dead Letter Offices.....	2,329,934
Proportion of mail matter reaching Dead Letter Office.....	1 in 600
Proportion of mail matter reaching Dead Letter Office, based on average during previous ten years.....	1 in 562
Decrease.....	6½%

EQUIPMENT AND SUPPLY BRANCH

COMPARATIVE Statement of Expenditure for the fiscal year ended March 31, 1927

Items of Expenditure	1925-26	1926-27	Increase 1926-27	Decrease 1926-27
Inside Service:—				
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Printing.....	38,534 51	52,951 94	14,417 43†	
Stationery.....	62,022 00	64,230 65	2,208 65	
Totals.....	100,556 51	117,182 59	16,626 08	
Increase Inside Service.....			16,626 08	
Outside Service:—				
Printing.....	237,782 53	265,373 59	27,591 06	
Stationery.....	116,127 11	159,690 87	43,563 76*	
Totals.....	353,909 64	425,064 46	71,154 82	
Mail bags, locks, etc.....	315,866 28	378,221 54	62,355 26	
Miscellaneous, stamping material, scales, letter boxes, letter carriers' uniforms, etc.....	312,368 60	258,469 90		53,898 70
Totals.....	982,144 52	1,061,755 90	133,510 08	53,898 70
Increase Outside Service.....			79,611 38	
Total Expenditure Inside and Outside Service.....	1,082,701 03	1,178,938 49		
Increase Inside and Outside Service.....			96,237 46	

	1925-26	1926-27
Cash returned to Department:—		
By credit taken for and sale of new material for Uniforms.....	\$ 41,655 31	\$ 35,504 10
By sale of obsolete equipment.....	966 42	606 96
By refund on miscellaneous equipment.....	1,128 57	2,530 59
Cash payments to other departments:—		
To Justice—Repair of mail bags and making up new bags.....	59,897 67	74,595 23
To Customs—Duty, etc.....	333 78	118 34
To Trade & Commerce—Inspection of postal scales.....	2,500 00	2,500 00
To Canadian National Railways—Freight, cartage, etc.....	1,549 41	679 64
To National Defence—Cartage on knives.....	1 00	
Inventory of stock at department, etc.....	1,341,504 06	\$1,237,626 26

†This increase, which is apparent only, is due to expenditure for postal notes amounting to \$23,048.85, being charged against the Vote for Inside Service, Printing, whereas in 1925-26 it was charged to an Outside Service Vote. In actual expenditure there is really a decrease of \$8,631.42 in this item.

*\$21,384. of this amount is due to rental of Hollerith Machines which last year was charged to another vote. The increase in Stationery is, therefore, only \$22,179.76.

ACCOUNTING OFFICES

STATEMENT showing the Gross Postal Revenue of Accounting Offices during the year ended March 31, 1927

PROVINCE OF ONTARIO

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Aberfoyle.....	186 12	Avonmore.....	1,411 50
Actinolite.....	255 76	Aylmer West.....	11,391 62
Acton.....	7,978 91	Ayr.....	3,322 20
Addison.....	292 62	Ayton.....	1,804 08
Admaston Station.....	219 11	Azilda.....	179 54
Adolphustown.....	143 26	Baden.....	1,446 76
Agincourt.....	1,498 09	Badjeros.....	499 01
Ahmie Harbour.....	349 14	Bailieboro.....	504 55
Ailsa Craig.....	2,185 96	Bainsville.....	591 18
Alderdale.....	301 69	Bala.....	2,386 64
Alexandria.....	8,127 62	Balderson.....	341 59
Alfred.....	1,531 09	Ballantrae.....	199 29
Alfred Station.....	249 28	Ballinafad.....	138 24
Algoma Mills.....	101 06	Ballycroy.....	302 92
Algonquin.....	310 27	Baltimore.....	399 89
Algonquin Park.....	855 79	Bancroft.....	4,028 39
Allanburg.....	197 10	Bannockburn.....	213 45
Allandale.....	3,905 16	Barrie.....	24,298 51
Allan Water.....	717 38	Barrie Island.....	119 74
Allenford.....	1,049 62	Bar River.....	361 18
Allensville.....	162 77	Barrow Bay.....	121 74
Allenwood.....	126 96	Barry's Bay.....	2,150 24
Allisonville.....	122 11	Bartonville.....	757 92
Alliston.....	6,666 25	Barwick.....	727 82
Alma.....	851 65	Bath.....	1,338 60
Almonte.....	8,090 80	Batteau.....	374 72
Alton.....	1,059 59	Battersea.....	592 11
Alvinston.....	2,817 30	Bayfield.....	1,159 22
Ameliasburg.....	205 24	Baysville.....	659 74
Amherstburg.....	8,932 10	Beachburg.....	1,674 82
Amigari.....	526 82	Beachville.....	1,130 41
Amyot.....	79 14	Beamsville.....	5,891 71
Ancaster.....	3,567 08	Beaumaris.....	1,252 37
Angus.....	1,023 30	Beaverton.....	4,708 83
Annan.....	263 87	Becher.....	212 39
Ansonville.....	3,478 75	Bedford Mills.....	138 96
Anten Mills.....	310 64	Beeton.....	2,857 08
Appin.....	897 28	Belfountain.....	308 84
Apple Hill.....	1,401 86	Belgrave.....	735 43
Appleton.....	515 45	Belhaven.....	187 05
Apsley.....	525 98	Bellamy's.....	434 88
Arden.....	1,032 60	Belle River.....	1,413 81
Ardoch.....	274 33	Belle Vallée.....	204 31
Argyle.....	233 75	Belleville.....	*55,710 04
Ariss.....	244 48	*Divided as follows:—	
Arkona.....	1,489 58	Head Office.....	54,762 69
Armow.....	131 83	Belleville Station Sub-Office No. 1.....	947 35
Armstrong Station.....	505 62	Bell Ewart.....	345 97
Arner.....	413 43	Bell's Corners.....	271 41
Arnprior.....	13,408 62	Belmont.....	1,783 32
Arnstein.....	329 55	Belton.....	314 30
Arthur.....	4,344 89	Belwood.....	1,014 40
Ashburn.....	129 53	Berkeley.....	352 82
Ashton.....	535 59	Bervie.....	205 84
Ashworth.....	87 96	Berwick.....	832 43
Astorville.....	196 32	Bestel.....	1,374 40
Athens.....	3,140 61	Bethany.....	845 13
Atherley.....	999 17	Bewdley.....	364 67
Athlone.....	158 31	Bexley.....	141 29
Atikokan.....	1,374 78	Big Falls.....	1,382 32
Attercliffe Station.....	357 47	Big Lake.....	134 31
Atwood.....	1,748 80	Bigwood.....	333 67
Auburn.....	1,147 25	Billing's Bridge.....	2,667 95
Aultsville.....	1,313 89	Binbrooke.....	375 77
Aurora.....	19,654 94	Birch Cliff Heights.....	133 00
Avening.....	275 75	Biscotasing.....	840 24

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF ONTARIO—*Continued*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Bishop's Mills.....	190 04	Byng Inlet.....	1,762 06
Bismark.....	255 75	Byron.....	779 42
Bissett Creek.....	112 99	Cache Bay.....	1,519 53
Blackstock.....	663 35	Caesarea.....	272 31
Blackwater.....	376 56	Cainsville.....	539 84
Blair.....	448 13	Caintown.....	164 78
Blakeney.....	68 92	Cairo.....	185 82
Blenheim.....	6,498 59	Caistorville.....	191 14
Bleazard Valley.....	279 73	Calabogie.....	1,316 61
Blind River.....	4,583 69	Caldwell's Mills.....	262 14
Bloomfield.....	1,723 58	Caledon.....	737 21
Bluevale.....	578 95	Caledon East.....	1,080 92
Blyth.....	2,727 58	Caledonia.....	5,701 39
Blytheswood.....	284 64	Caledonia Springs.....	725 48
Bobcaygeon.....	3,599 54	Callander.....	2,518 44
Bognor.....	308 47	Camborne.....	103 10
Bolger Bridge.....	307 87	Cambray.....	359 75
Bolsover.....	267 92	Camden East.....	689 46
Bolton.....	2,777 95	Cameron.....	546 77
Bonarlaw.....	426 23	Camilla.....	170 17
Bondhead.....	463 66	Camlachie.....	884 91
Bonfield.....	776 72	Campbellcroft.....	386 00
Bornholm.....	814 07	Campbellford.....	9,793 30
Boston Creek.....	882 82	Campbellville.....	1,160 15
Bothwell.....	2,852 98	Camp Borden.....	1,640 62
Bourget.....	1,149 16	Campden.....	187 52
Bourkes.....	362 42	Canboro.....	941 64
Bowmanville.....	11,738 26	Cane.....	248 98
Bracebridge.....	11,841 70	Canfield.....	743 84
Bradford.....	4,267 69	Cannifton.....	259 87
Braeside.....	1,206 31	Cannington.....	3,633 81
Brampton.....	22,227 06	Canoe Lake.....	612 68
Branchton.....	475 51	Canonto.....	96 65
Brander.....	350 32	Capreol.....	3,744 25
Brantford.....	*139,026 44	Cardinal.....	4,732 39
*Divided as follows:—		Cargill.....	979 88
Head Office.....	134,286 72	Carleton Place.....	16,209 68
Eagle's Nest.....	2,468 71	Carlingford.....	127 72
Farrington Hill.....	440 00	Carlisle.....	710 18
Grand View.....	1,122 00	Carlsbad Springs.....	249 48
Tutela.....	709 01	Carlsruhe.....	243 91
Brechin.....	1,442 12	Carnarvon.....	297 83
Breslau.....	491 84	Carp.....	2,465 05
Brewer's Mills.....	196 48	Carrying Place.....	657 29
Bridgeburg.....	19,080 26	Cartier.....	773 35
Bridgeforth.....	264 36	Casimir.....	75 54
Bridgeport.....	429 45	Casselman.....	1,885 29
Brigden.....	1,906 00	Castleford.....	217 72
Bright.....	1,337 77	Castleton.....	937 99
Brighton.....	5,628 05	Cataraqui.....	252 05
Brinston.....	1,181 25	Catheart.....	187 88
Britannia Bay.....	277 90	Cavan.....	417 13
Britton.....	334 83	Cavers.....	198 45
Brockville.....	46,402 97	Cayuga.....	3,271 43
Bronte.....	1,080 96	Cedar Springs.....	306 76
Brooklin.....	1,580 08	Cedar Valley.....	206 73
Brougham.....	230 85	Cedarville.....	189 10
Brown's Brae.....	183 65	Centralia.....	590 57
Brownsville.....	964 67	Centreville.....	221 30
Brucefield.....	673 76	Ceylon.....	899 94
Bruce Mines.....	2,014 89	Chalk River.....	861 56
Bruce Station.....	326 44	Chapleau.....	7,050 58
Brudenell.....	168 11	Charing Cross.....	346 10
Brulé Lake Station.....	290 53	Charlton.....	536 71
Brunner.....	203 22	Charlton Station.....	547 27
Brussels.....	3,790 45	Chatham.....	62,801 05
Burford.....	2,762 05	Chatsworth.....	2,157 13
Burgessville.....	1,199 02	Chelmsford.....	1,406 33
Burketon Station.....	590 20	Cheltenham.....	614 20
Burk's Falls.....	4,944 65	Cheminis.....	559 93
Burlington.....	7,999 59	Chepstow.....	414 45
Burnstown.....	192 91	Cherry Valley.....	339 59
Burnt River.....	350 63	Chesley.....	7,607 13
Burritt's Rapids.....	937 93	Chesterville.....	4,305 56

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF ONTARIO—*Continued*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Chippawa.....	2,724 26	Crysler.....	1,281 94
Chiswick.....	117 33	Crystal Beach.....	3,264 79
Christy's Lake.....	91 65	Cumberland.....	601 12
Churchill.....	504 27	Curran.....	765 79
Chute à Blondeau.....	279 26	Cutler.....	281 30
City View.....	264 56	Cyrville.....	778 36
Clandeboye.....	515 34	Dacre.....	548 99
Claraday.....	1,518 86	Dalkeith.....	950 41
Claremont.....	1,296 57	Dalton Mills.....	658 06
Clarence.....	202 29	Dane.....	239 80
Clarence Creek.....	1,092 67	Dartford.....	204 03
Clarendon Station.....	288 41	Dashwood.....	1,045 40
Clarke.....	486 73	Dayton.....	273 03
Clarksburg.....	1,841 37	Dean Lake.....	824 06
Clarkson.....	1,361 87	Delaware.....	569 34
Clayton.....	326 12	Delhi.....	3,127 29
Clear Creek.....	263 42	Deloro.....	1,941 61
Clifford.....	2,224 96	Delta.....	1,226 62
Clinton.....	9,463 35	Demorestville.....	342 74
Cloyne.....	370 98	Denbigh.....	305 64
Clute.....	193 47	Denfield.....	907 55
Coatsworth Station.....	813 67	Depot Harbour.....	1,136 51
Cobalt.....	25,731 84	Desaulniers.....	186 32
Cobden.....	3,219 04	Desbarats.....	938 74
Coboconk.....	1,220 25	Desboro.....	519 19
Cobourg.....	34,680 66	Deseronto.....	4,264 09
Cochrane.....	15,747 41	Detlor.....	416 20
Codrington.....	251 98	Deux Rivières.....	442 56
Coe Hill.....	1,285 85	Devlin.....	573 92
Colbeck.....	47 19	Dickinson's Landing.....	204 40
Colborne.....	4,573 28	Dinorwic.....	333 32
Cold Springs.....	141 66	Dixie.....	386 11
Coldwater.....	3,958 07	Dobbinton.....	1,442 80
Colebrook.....	258 46	Domville.....	326 64
Colgan.....	196 84	Donald.....	258 87
Collingwood.....	18,895 97	Doon.....	155 32
Collin's Bay.....	320 93	Dorchester Station.....	1,402 51
Collin's Inlet.....	140 20	Dorion.....	75 30
Columbus.....	287 76	Dorion Station.....	475 90
Comber.....	1,997 66	Dornoch.....	266 11
Combermere.....	472 88	Dorset.....	813 05
Conestogo.....	513 55	Douglas.....	1,439 15
Coniston.....	3,826 54	Douro.....	209 17
Conn.....	384 11	Downeyville.....	169 15
Connaught Station.....	913 34	Downsview.....	238 28
Consecon.....	1,215 50	Drayton.....	3,239 65
Cook's Mills.....	21 54	Dresden.....	5,641 98
Cookstown.....	3,309 10	Driftwood.....	218 13
Cooksville.....	2,218 49	Dromore.....	169 77
Copetown.....	694 47	Drumbo.....	1,296 84
Copleston.....	183 78	Dryden.....	5,503 32
Copper Cliff.....	5,089 41	Duart.....	236 57
Corbeil.....	213 85	Dublin.....	1,177 73
Corbetton.....	656 57	Dunbar.....	156 06
Corbyville.....	1,000 04	Dunbarton.....	227 79
Corдова Mines.....	265 90	Duncan.....	105 69
Corinth.....	504 75	Dunchurch.....	396 02
Cornwall.....	33,415 76	Dundalk.....	5,806 88
Corunna.....	623 12	Dundas.....	14,498 32
Cottam.....	1,454 86	Dungannon.....	905 43
Courtland.....	1,098 31	Dunnville.....	18,845 08
Courtright.....	1,751 83	Dunrobin.....	262 68
Craighurst.....	314 07	Dunsford.....	388 52
Craigmont.....	68 24	Duntroon.....	461 13
Craigvale.....	234 08	Dunvegan.....	541 34
Crediton.....	1,240 09	Durham.....	5,683 79
Creemore.....	3,143 56	Dutton.....	3,785 33
Creighton Mines.....	2,601 73	Dwight.....	528 19
Cresswell.....	254 94	Eagle River.....	579 79
Crookston.....	376 29	Earlton.....	934 19
Crosby.....	184 42	Easton's Corners.....	389 15
Croton.....	440 90	Eastwood.....	273 56
Crow Lake.....	205 42	Eauclaire.....	427 00
Crown City.....	198 99	Eberts.....	295 18

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF ONTARIO—Continued

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Echo Bay.....	781 84	Fort Frances.....	18,184 58
Echo Place.....	332 88	Fort Stewart.....	305 33
Edenvale.....	78 80	Fort William.....	*72,307 46
Edgeley.....	112 79	*Divided as follows:—	
Edlund.....	157 98	Head Office.....	63,123 65
Edwards.....	293 33	Fort William Sub-Office No. 1....	4,772 39
Eganville.....	4,764 35	Fort William Sub-Office No. 2....	41 97
Egbert.....	286 89	Fort William West.....	4,369 45
Eldorado.....	447 40	Fournier.....	601 77
Elgin.....	1,549 31	Foxboro.....	613 95
Elginburg.....	233 44	Foxmead.....	242 64
Elk Lake.....	3,046 35	Fox Point.....	373 61
Elmira.....	7,140 30	Frankford.....	2,947 89
Elmvale.....	2,986 58	Franklin.....	127 05
Elmwood.....	1,307 09	Franktown.....	235 19
Elora.....	5,449 68	Frankville.....	338 24
Elphin.....	237 24	Franz.....	931 47
Elsas.....	466 04	Fraserville.....	299 79
Embro.....	2,067 62	Freelton.....	523 60
Embrun.....	1,465 59	Freeman.....	1,527 64
Emo.....	2,802 37	Frood Mine.....	338 39
Emsdale.....	968 92	Fruitland.....	725 11
Englehart.....	4,667 20	Fullarton.....	279 63
Enniskillen.....	297 89	Galetta.....	817 66
Ennismore.....	498 97	Gallingertown.....	171 86
Enterprise.....	1,419 53	Galt.....	62,552 01
Erieau.....	1,123 92	Gamebridge.....	629 53
Erin.....	1,796 98	Gananoque.....	15,793 74
Erindale.....	291 22	Garden River.....	174 94
Erinsville.....	341 14	Gardiner.....	137 40
Espanola.....	6,814 93	Garson.....	1,034 52
Espanola Station.....	244 41	Gelert.....	431 09
Essex.....	8,450 65	Genier.....	177 56
Ethel.....	832 76	Georgetown.....	9,070 76
Eugenia.....	301 16	Gilford.....	392 59
Everett.....	586 22	Gilmour.....	349 74
Everton.....	133 15	Giroux Lake.....	146 90
Exeter.....	5,398 60	Glamis.....	484 82
Fairbank.....	1,500 98	Glanworth.....	562 67
Fairfield East.....	261 93	Glasgow Station.....	349 05
Fairground.....	197 80	Glen Allan.....	233 22
Falding.....	153 98	Glencairn.....	333 03
Falkenburg Station.....	341 56	Glencoe.....	5,192 62
Farran's Point.....	434 63	Glen Huron.....	197 94
Fauquier.....	689 87	Glen Miller.....	127 00
Fenella.....	251 19	Glen Morris.....	240 52
Fenelon Falls.....	6,916 12	Glen Robertson.....	954 73
Fenwick.....	1,921 75	Glenroy.....	192 10
Fergus.....	13,471 96	Glen Sandfield.....	339 86
Ferris.....	273 98	Glen Williams.....	575 13
Fesserton.....	140 43	Goderich.....	16,067 92
Feversham.....	649 81	Godfrey.....	390 03
Field.....	1,043 49	Gogama.....	1,642 27
Finch.....	2,394 45	Golden Lake.....	814 11
Fingal.....	615 34	Goldlands.....	152 50
Fisherville.....	714 57	Gooderham.....	562 88
Fitzroy Harbour.....	424 95	Goodwood.....	550 20
Flanders.....	743 13	Gordon Bay.....	339 87
Flesherton.....	2,115 59	Gore Bay.....	3,285 30
Fletcher.....	587 96	Gore's Landing.....	301 44
Flint.....	190 43	Gormley.....	652 50
Flinton.....	556 80	Gorrie.....	1,420 95
Floradale.....	229 29	Goudreau.....	415 57
Florence.....	1,061 53	Gowanstown.....	440 19
Flower Station.....	278 06	Gowganda.....	931 54
Foleyet.....	1,250 75	Grafton.....	1,245 53
Folger Station.....	72 74	Grand Bend.....	649 08
Fonthill.....	2,178 97	Grand Valley.....	3,167 19
Footes Bay.....	451 56	Granton.....	1,198 70
Fordwich.....	1,328 19	Grassie.....	199 01
Forest.....	5,653 34	Gravenhurst.....	7,522 11
Forester's Falls.....	809 47	Greenbank.....	260 92
Formosa.....	663 93	Greenfield.....	785 10
Fort Erie.....	4,990 82	Greensville.....	298 28

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF ONTARIO—Continued

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Green Valley.....	389 85	Highland Creek.....	365 90
Greenwood.....	216 35	Highland Grove.....	459 66
Gregoire's Mills.....	114 57	Hilliardton.....	122 59
Grimsby.....	12,281 57	Hillier.....	497 93
Grimsby Beach.....	1,047 98	Hillsburgh.....	1,269 38
Guelph.....	*97,874 01	Hillsdale.....	736 85
*Divided as follows:—		Hilton.....	273 46
Head Office.....	84,569 85	Hilton Beach.....	832 30
Sub-Office No. 1.....	5,434 16	Holland Centre.....	573 08
Sub-Office No. 2.....	7,870 00	Holland Landing.....	473 82
Hagersville.....	5,771 51	Holstein.....	1,123 95
Haileybury.....	11,447 07	Holyrood.....	456 36
Haley Station.....	323 32	Honeywood.....	367 49
Haliburton.....	2,982 53	Hopeville.....	216 43
Hallewood.....	196 50	Hornby.....	441 86
Halloway.....	739 93	Hornepayne.....	2,238 98
Hallville.....	258 91	Horning's Mills.....	598 55
Hamilton.....	*541,734 76	Humber Bay.....	574 05
*Divided as follows:—		Humberstone.....	2,825 79
Head Office.....	371,901 75	Huntsville.....	13,037 77
Station B.....	47,485 58	Hurdman's Bridge.....	399 34
Sub-Office No. 2.....	3,635 19	Hurkett.....	554 70
Sub-Office No. 3.....	7,837 88	Huttonsville.....	253 94
Sub-Office No. 4.....	7,469 17	Hybla.....	297 52
Sub-Office No. 5.....	7,626 11	Hyde Park Corner.....	555 31
Sub-Office No. 6.....	8,151 52	Hydro.....	850 18
Sub-Office No. 7.....	901 00	Hymers.....	377 96
Sub-Office No. 8.....	14,930 02	Hyndford.....	288 82
Sub-Office No. 9.....	3,362 86	Ice Lake.....	206 44
Sub-Office No. 10.....	7,532 87	Ida.....	257 28
Sub-Office No. 11.....	1,623 00	Ignace.....	1,545 24
Sub-Office No. 12.....	25,269 69	Ilderton.....	2,188 53
Sub-Office No. 14.....	4,342 00	Ingolf.....	416 51
Sub-Office No. 15.....	9,424 27	Indian River.....	357 09
Sub-Office No. 16.....	2,730 70	Ingersoll.....	22,055 98
Chedoke.....	636 86	Inglewood.....	1,105 64
Crown Point.....	8,622 27	Inkerman.....	546 36
Hamilton Beach.....	517 54	Innerkip.....	731 76
Homeside.....	3,732 45	Inverary.....	354 30
Mount Hamilton.....	4,002 03	Inwood.....	1,317 25
Hammond.....	854 03	Iona Station.....	542 33
Hampton.....	565 77	Iron Bridge.....	707 94
Hanbury.....	79 80	Iron Dale.....	105 26
Hanmer.....	457 31	Iroquois.....	4,540 08
Hannon.....	316 26	Iroquois Falls.....	8,427 82
Hanover.....	11,937 25	Islington.....	3,074 11
Harcourt.....	197 56	Ivanhoe.....	379 38
Harley.....	337 76	Jackfish.....	472 50
Harlowe.....	184 39	Jacksonboro.....	454 93
Harold.....	430 44	Jackson's Point.....	1,030 11
Harrietsville.....	543 22	Janetville.....	495 01
Harrington West.....	163 69	Jarlsburg.....	187 04
Harrison's Corners.....	254 89	Jarvis.....	2,332 78
Harriston.....	9,058 24	Jasper.....	811 17
Harrow.....	3,517 01	Jerseyville.....	538 73
Harrowsmith.....	1,397 28	Jessopville.....	295 27
Hartington.....	440 47	Jogues.....	246 22
Harwood.....	369 16	Jordan.....	889 70
Hastings.....	2,913 14	Jordan Harbour.....	517 57
Havelock.....	3,754 66	Jordan Station.....	799 33
Hawkesbury.....	8,627 59	Joyceville.....	216 55
Hawkestone.....	849 85	Kagawong.....	624 72
Hawkesville.....	366 32	Kakabeka Falls.....	604 23
Haysville.....	311 26	Kaladar Station.....	195 72
Hearst.....	2,839 11	Kaministiquia.....	437 56
Heaslip.....	206 75	Kapuskasing.....	8,888 20
Heathcote.....	216 61	Kars.....	567 93
Hensall.....	2,780 03	Katrine Station.....	287 76
Hepworth.....	1,128 08	Kearney.....	1,036 49
Hermon.....	256 00	Keene.....	906 70
Heron Bay.....	144 54	Keewatin.....	4,006 76
Hespeler.....	9,351 64	Kemble.....	959 79
Hickson.....	820 79	Kemptville.....	6,279 32
Highgate.....	1,608 94	Kenabeek.....	253 82

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF ONTARIO—Continued

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Kendal.....	288 53	Lime House.....	911 98
Kenilworth.....	897 97	Limoges.....	550 01
Kenmore.....	569 16	Lindsay.....	32,453 82
Kenney.....	509 24	Linwood.....	1,156 02
Kenora.....	22,655 19	Lion's Head.....	1,437 94
Kent Bridge.....	201 55	Lisle.....	661 90
Kerrwood.....	1,092 87	Listowel.....	14,346 88
Keswick.....	1,100 64	Little Britain.....	1,116 73
Kettleby.....	370 54	Little Current.....	3,956 12
Killaloe Station.....	2,221 96	Lloydton.....	435 63
Killarney.....	543 65	Lochalsh.....	120 29
Kilsyth.....	158 26	Lochlin.....	340 15
Kilworthy.....	376 65	Locust Hill.....	470 19
Kimberley.....	277 91	Loiselleville.....	346 58
Kinburn.....	1,419 99	Lombardy.....	431 07
Kincardine.....	12,608 40	Londesborough.....	1,683 39
King.....	1,247 55	London.....	*466,043 53
Kingsmill.....	199 42		
Kingston.....	*108,468 30		
*Divided as follows:—		*Divided as follows:—	
Head Office.....	100,850 00	Head Office.....	414,940 79
Sub-Office No. 1.....	5,905 75	Sub-Office No. 1.....	386 11
Sub-Office No. 2.....	1,113 85	Sub-Office No. 2.....	1,172 60
Bath Road.....	464 40	Sub-Office No. 3.....	7,551 15
Kingston Station.....	134 30	Sub-Office No. 4.....	6,313 29
Kingsville.....	9,338 65	Sub-Office No. 5.....	1,469 00
Kinmount.....	1,487 86	Sub-Office No. 6.....	332 00
Kintore.....	356 63	Sub-Office No. 7.....	771 28
Kipling.....	193 45	Sub-Office No. 8.....	9,085 91
Kippen.....	487 52	Sub-Office No. 9.....	771 00
Kirkfield.....	1,352 71	Sub-Office No. 10.....	4,429 65
Kirkland Lake.....	12,598 83	Broughdale.....	438 00
Kirkton.....	735 12	Ealing.....	6,926 50
Kitchener.....	112,944 55	London South.....	5,574 10
Kleinburg.....	351 55	London West.....	972 85
Klock.....	112 95	St. James Park.....	3,279 30
Komoka.....	639 85	Tambling's Corners.....	258 00
Krugsdorf.....	202 46	University P.O.....	1,372 00
Lafontaine.....	353 03	Long Bay.....	86 65
Laforest.....	54 02	Long Branch.....	3,860 35
Lakefield.....	4,404 61	Longford Mills.....	734 39
Lakeport.....	278 38	Longlac.....	406 16
Lakeside.....	738 82	Longwood.....	228 73
Lakeview Park.....	534 97	Lonsdale.....	209 57
L'Amable.....	62 51	Loretto.....	168 63
Lambeth.....	1,194 76	L'Orignal.....	1,451 38
Lambton Mills.....	3,619 17	Loring.....	577 08
Lanark.....	2,726 66	Lorneville.....	532 70
Lancaster.....	2,003 62	Lorrain Valley.....	63 41
Lang.....	149 97	Lowbanks.....	495 81
Langstaff.....	400 68	Lucan.....	2,610 08
Langton.....	386 24	Lucknow.....	5,510 38
Lansdowne.....	3,037 19	Lunenburg.....	308 22
Lansing.....	1,903 23	Lyn.....	1,032 36
Larchwood.....	203 80	Lynden.....	1,116 53
Larder Lake.....	436 26	Lyndhurst.....	1,109 52
Larocque.....	244 75	Lynedoch.....	288 38
La Salette.....	435 98	McAlpine.....	279 06
Lasalle.....	867 52	McDonald's Corners.....	374 26
Latchford.....	733 76	McDougall's Mills.....	592 07
Latta.....	338 29	McGregor.....	231 89
Laurel.....	490 20	McKellar.....	499 49
Laurentian View.....	385 69	Maberly.....	634 58
La Vallée.....	539 88	MacLennan.....	349 17
Lavant Station.....	422 75	MacTier.....	1,226 03
Lavigne.....	97 30	Madawaska.....	955 73
Lawrence Station.....	212 67	Madoc.....	5,410 40
Leamington.....	17,627 26	Magnetawan.....	1,513 46
Leeburn.....	122 78	Maidens.....	310 99
Lafaire.....	492 79	Maidstone.....	518 12
Lefroy.....	1,112 71	Maitland.....	492 37
Lemieux.....	153 04	Valachie.....	223 00
Leonard.....	383 95	Mallorytown.....	1,853 14
Levac.....	1,429 50	Malton.....	603 19
		Manchester.....	202 57
		Mandamin.....	637 08

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF ONTARIO—*Continued*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Manilla.....	425 43	Moose Creek.....	1,817 15
Manitowaning.....	1,723 78	Morewood.....	768 19
Manotick.....	845 04	Morganston.....	260 09
Manotick Station.....	335 21	Morpeth.....	851 41
Mansfield.....	618 42	Morrisburg.....	6,714 48
Maple.....	1,340 98	Morrison.....	327 10
Markdale.....	5,104 84	Morton.....	181 67
Markham.....	3,104 69	Moscow.....	489 90
Markstay.....	563 39	Mossley.....	381 64
Marlbank.....	742 28	Moulinette.....	456 03
Marmion.....	78 05	Mountain.....	1,530 79
Marmora.....	2,895 01	Mountain Chutes.....	110 71
Martintown.....	1,482 36	Mountain Grove.....	615 67
Marysville.....	353 80	Mount Albert.....	1,363 88
Massey Station.....	2,379 77	Mount Brydges.....	1,602 89
Matheson Station.....	2,557 37	Mount Elgin.....	1,000 03
Mattagami Heights.....	431 23	Mount Forest.....	8,853 87
Mattawa.....	3,741 17	Mount Hope.....	527 47
Mattice.....	688 46	Mount Joy.....	439 03
Maxville.....	3,361 89	Mount Pleasant.....	741 51
Maxwell.....	347 11	Mount St. Patrick.....	253 52
Maynooth.....	892 56	Muir Kirk.....	864 03
Maynooth Station.....	263 43	Muncey.....	375 08
Meadowvale.....	652 74	Murillo.....	615 43
Meaford.....	8,995 47	Myrtle Station.....	494 96
Melancthon.....	190 07	Nairn Centre.....	528 86
Melbourne.....	1,205 99	Nakina.....	1,527 05
Merlin.....	2,889 78	Nanticoke.....	421 84
Merrickville.....	3,575 88	Napanee.....	17,905 67
Merriton.....	5,026 83	Nashville.....	438 70
Metcalfe.....	988 24	Naughton.....	177 51
Michipicoten Harbour.....	186 69	Navan.....	862 69
Michipicoten River.....	279 97	Nesterville.....	543 50
Middleville.....	296 10	Nestleton Station.....	783 81
Midhurst.....	380 29	Neustadt.....	1,422 73
Midland.....	21,402 24	Newboro.....	1,168 97
Milberta.....	139 24	Newburgh.....	1,301 59
Mildmay.....	2,760 70	Newbury.....	1,538 55
Milford.....	313 22	Newcastle.....	1,844 68
Millbank.....	613 03	New Dundee.....	762 57
Mill Bridge.....	180 34	New Germany.....	116 98
Mill Brook.....	2,988 00	New Hamburg.....	5,021 15
Mille Roches.....	2,022 22	Newington.....	1,074 66
Mill Grove.....	274 99	New Liskeard.....	14,402 34
Milliken.....	490 45	New Lowell.....	862 93
Milnet.....	1,070 29	Newmarket.....	14,592 59
Milton West.....	9,003 58	Newton.....	556 49
Milverton.....	4,182 12	Newton Brook.....	502 91
Mimico.....	4,985 55	Newton Robinson.....	195 45
Mimico Beach.....	4,717 80	New Toronto.....	36,802 98
Minaki.....	1,523 69	Niagara Falls.....	*119,000 83
Mindemoya.....	800 67	*Divided as follows:—	
Minden.....	1,528 04	Head Office.....	90,489 85
Mine Centre.....	760 83	Niagara Falls Centre.....	16,118 96
Minesing.....	511 78	Niagara Falls, Falls View.....	1,677 87
Minett.....	634 31	Niagara Falls South.....	9,330 92
Minnitaki.....	183 49	Niagara Falls West End.....	1,383 23
Missanabie.....	283 07	Niagara-on-the-Lake.....	4,215 67
Mitchell.....	7,194 64	Nicholson Siding.....	1,264 17
Mobert.....	159 34	Nipigon.....	2,537 82
Moffatt.....	365 73	Nipissing.....	436 39
Moir.....	297 64	Nobel.....	286 32
Monckland Station.....	839 48	Nobleton.....	239 99
Monkton.....	1,586 28	Noelville.....	628 52
Mono Mills.....	209 43	Nolalu.....	337 22
Mono Road Station.....	875 54	Norland.....	489 05
Monteith.....	1,129 92	Norman.....	1,103 95
Monticello.....	148 76	Normandale.....	325 62
Montreal River.....	138 11	North Augusta.....	1,124 59
Montrock.....	232 31	North Bay.....	50,409 96
Moonbeam.....	652 22	North Brook.....	583 61
Moorefield.....	1,498 78	North Bruce.....	314 84
Mooretown.....	790 72	North Cobalt.....	1,272 99
Moor Lake Station.....	149 63	Northfield Station.....	590 68

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF ONTARIO—Continued

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
North Gower.....	1,465 98	*Divided as follows:—	
North Lancaster.....	293 80	Head Office.....	46,262 79
North Pines.....	107 37	Brookholm.....	341 18
Northwood.....	736 42	Oxdrift.....	624 56
Norval.....	1,050 99	Oxford Mills.....	559 67
Norwich.....	6,148 62	Oxford Station.....	407 78
Norwood.....	3,617 46	Paincourt.....	375 47
Notre Dame du Lac.....	94 89	Paisley.....	4,012 27
Nottawa.....	590 67	Pakenham.....	1,950 17
Novar.....	584 62	Palermo.....	332 48
Oakland.....	229 64	Palgrave.....	453 47
Oakville.....	13,624 81	Palmer Rapids.....	233 06
Oakwood.....	1,114 93	Palmerston.....	5,703 71
Oba.....	383 33	Parham.....	696 25
Odessa.....	1,145 78	Paris.....	22,998 17
O'Donnell.....	133 78	Paris Station.....	1,447 08
Ohsweken.....	342 72	Parkhill.....	5,135 50
Oil City.....	177 24	Parry Harbour.....	189 66
Oil Springs.....	1,595 31	Parry Sound.....	12,880 49
Omeme.....	2,378 26	Pass Lake.....	204 41
Ompah.....	189 47	Pearson.....	97 17
Onondaga.....	189 94	Pefferlaw.....	629 25
Opasatika.....	366 24	Peelee Island.....	507 83
Orangeville.....	9,288 07	Pembroke.....	28,542 27
Orillia.....	37,604 16	Pendleton.....	458 96
Orleans.....	272 36	Penetanguishene.....	7,624 41
Ormond.....	230 04	Perkinsfield.....	184 00
Orono.....	2,623 78	Perry Station.....	123 51
Oro Station.....	395 48	Perth.....	26,079 55
Orrville.....	463 24	Perth Road.....	285 82
Orton.....	681 40	Petawawa.....	346 29
Osaguan.....	807 04	Petawawa Military Camp.....	500 24
Osgoode Station.....	1,636 33	Peterbell.....	193 52
Oshawa.....	*79,236 92	Peterboro.....	*101,122 68
*Divided as follows:—		*Divided as follows:—	
Head Office.....	73,595 96	Head Office.....	94,822 47
Cedar Dale.....	1,414 17	Sub-Office No. 1.....	730 20
South Oshawa.....	4,226 79	Sub-Office No. 2.....	1,595 03
Osnabruk Centre.....	230 96	Sub-Office No. 3.....	440 00
Ottawa.....	*578,531 02	Sub-Office No. 4.....	3,534 98
*Divided as follows:—		Petersburg.....	782 82
Head Office.....	436,806 12	Petrolia.....	11,518 25
Sub-Office No. 2.....	5,896 33	Phelpston.....	508 51
Sub-Office No. 3.....	2,108 00	Philatelic Agency.....	10,877 09
Sub-Office No. 4.....	7,661 88	Phillipsville.....	306 42
Sub-Office No. 5.....	1,839 31	Pickering.....	1,988 11
Sub-Office No. 6.....	7,254 30	Pictou.....	15,620 57
Sub-Office No. 7.....	9,998 73	Pine.....	116 29
Sub-Office No. 10.....	4,276 61	Pinewood.....	510 49
Sub-Office No. 11.....	482 00	Pinkerton.....	302 72
Sub-Office No. 14.....	1,545 80	Plainville.....	177 32
Sub-Office No. 15.....	2,051 35	Plantagenet.....	2,092 00
Sub-Office No. 16.....	3,571 64	Plantagenet Springs.....	332 25
Sub-Office No. 17.....	3,751 41	Plattsville.....	1,357 41
Sub-Office No. 18.....	367 00	Plevna.....	357 86
Sub-Office No. 20.....	5,783 72	Point Anne.....	624 54
Bank Street.....	29,827 04	Pointe-aux-Roches.....	454 23
Bayswater.....	377 00	Point Edward.....	2,524 67
Clarkstown.....	1,273 05	Pontypool.....	1,054 71
Cumming's Bridge.....	820 37	Porquis Junction.....	612 35
Eastview Centre.....	931 81	Port Arthur.....	*55,485 74
Glebe.....	12,916 42	*Divided as follows:—	
Hintonburg.....	4,522 16	Head Office.....	51,218 52
LeBreton Flats.....	6,811 29	Sub-Office No. 3.....	3,922 50
Mount Sherwood.....	1,508 74	Sub-Office No. 4.....	344 72
New Edinburgh.....	5,005 04	Port Burwell.....	2,602 23
Ottawa East.....	3,974 35	Port Carling.....	2,694 19
Ottawa South.....	5,853 68	Port Colborne.....	19,227 83
Stewarton.....	11,315 87	Port Credit.....	5,416 51
Ottawa West.....	630 90	Port Dalhousie.....	6,575 49
Otter Lake Station.....	261 46	Port Dover.....	7,183 52
Otterville.....	2,028 43	Port Elgin.....	5,849 63
Overbrook.....	545 67	Port Hope.....	19,268 83
Owen Sound.....	*46,603 97	Port Lambton.....	1,063 31

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF ONTARIO—*Continued*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Portland.....	1,294 72	Ruscom Station.....	292 56
Port McNicoll.....	2,251 51	Russell.....	2,443 20
Port Maitland.....	504 22	Rutherford.....	503 08
Port Nelson.....	1,259 15	Ruthven.....	1,354 85
Port Perry.....	5,212 60	Rutter.....	249 36
Port Robinson.....	1,085 26	Rydal Bank.....	345 71
Port Rowan.....	2,734 09	Ryland.....	88 95
Portsmouth.....	1,547 00	St. Agatha.....	554 83
Port Stanley.....	2,439 58	St. Albert.....	445 87
Port Stanton.....	638 00	St. Amour.....	281 08
Port Sydney.....	789 61	St. Andrew's West.....	295 38
Port Whitby.....	563 50	St. Anne de Prescott.....	357 46
Potter.....	209 72	St. Ann's.....	513 38
Powassan.....	4,438 56	St. Catharines.....	85,484 64
Prescott.....	12,307 88	St. Charles.....	504 80
Preston.....	20,162 60	St. Clements.....	533 56
Priceville.....	914 39	St. Columban.....	416 02
Princeton.....	1,480 49	St. David's.....	888 07
Proton Station.....	793 72	St. Eugène.....	1,366 03
Providence Bay.....	448 63	St. George Brant.....	1,728 03
Pulp Siding.....	841 38	St. Isidore de Prescott.....	786 07
Pustinch.....	647 43	St. Jacob's.....	1,130 01
Quadeville.....	171 85	St. Joachim River Ruscom.....	433 58
Queensborough.....	753 74	St. Mary's.....	15,775 06
Queenston.....	1,211 56	St. Onge.....	656 95
Queensville.....	558 28	St. Paschal Baylon.....	159 17
Quibell.....	555 22	St. Paul's Station.....	305 05
Rainy Lake.....	669 29	St. Raphael West.....	326 17
Rainy River.....	4,099 78	St. Thomas.....	61,856 35
Ramore.....	676 75	St. Williams.....	1,300 28
Ramsayville.....	206 62	Sand Point.....	256 53
Rathburn.....	139 25	Sanitarium.....	2,619 16
Ravenna.....	510 92	Sarnia.....	58,972 51
Ravenshoe.....	182 02	Sarsfield.....	313 60
Reaboro.....	287 87	Sault Ste. Marie.....	*66,628 28
Read.....	223 00	*Divided as follows:—	
Redditt.....	644 25	Head Office.....	48,793 01
Red Lake.....	594 13	Sub-Office No. 1.....	3,906 85
Rednersville.....	262 53	Sub-Office No. 2.....	3,045 09
Renfrew.....	24,238 29	Sub-Office No. 3.....	3,536 99
Riceville.....	355 31	Sault Ste. Marie West.....	4,584 34
Richard's Landing.....	1,248 87	Sault Ship Canal.....	978 15
Richmond.....	1,376 00	Steeltown West.....	1,783 85
Richmond Hill.....	4,540 70	Scarborough.....	785 72
Richwood.....	256 43	Scarborough Bluffs.....	2,016 39
Rideau Ferry.....	160 51	Scarborough Junction.....	653 83
Ridgetown.....	7,561 89	Schomberg.....	2,002 12
Ridgeville.....	1,233 49	Schreiber.....	3,562 04
Ridgeway.....	4,097 37	Schumacher.....	6,209 11
Ripley.....	2,847 39	Scotland.....	1,339 81
Riverside.....	727 99	Scudder.....	509 13
River Valley.....	349 66	Seaforth.....	9,213 94
Riverview.....	246 08	Seagrave.....	440 91
Roblin.....	391 92	Searchmont.....	596 99
Roche's Point.....	583 36	Sebright.....	372 92
Rockingham.....	158 93	Sebringville.....	942 03
Rockland.....	2,412 24	Seeley's Bay.....	867 69
Rocklyn.....	237 42	Seguin Falls.....	368 01
Rockport.....	383 80	Selby.....	552 50
Rock Springs.....	212 04	Selkirk.....	1,716 15
Rockton.....	179 99	Sellwood.....	14 28
Rockwood.....	2,451 96	Seskinika Lake.....	326 01
Rodney.....	3,261 14	Seyern Bridge.....	1,081 82
Rolling Portage.....	986 78	Shakespeare.....	682 70
Rose Corner.....	100 92	Shallow Lake.....	527 42
Rosemont.....	225 31	Shannonville.....	787 40
Roseneath.....	863 12	Shanty Bay.....	673 32
Roslin.....	360 71	Sharbot Lake.....	1,628 01
Rosscar.....	1,780 74	Sharon.....	220 80
Rossmore.....	432 70	Sharp Corners.....	170 66
Rosspoint.....	370 66	Shedden.....	940 08
Rothsay.....	270 55	Sheffield.....	222 08
Ruby.....	145 15	Shequindah.....	523 65
Ruel.....	408 19	Shelburne.....	5,719 96

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF ONTARIO—Continued

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Sherkston.....	508 11	Swastika.....	1,939 21
Shillington.....	345 94	Swords.....	163 14
Shining Tree.....	152 85	Sydenham.....	1,979 31
Sillsville.....	619 30	Tamworth.....	1,798 54
Silver Centre.....	1,195 99	Tara.....	2,621 16
Silver Water.....	341 30	Tavistock.....	3,491 59
Sincoe.....	24,364 25	Tecumseh.....	1,964 56
Singhampton.....	544 33	Teeswater.....	3,489 46
Sioux Lookout.....	6,158 37	Tehkummah.....	268 36
Sked.....	329 41	Terra Cotta.....	316 86
Sleeman.....	350 02	Terra Nova.....	115 35
Smithfield.....	286 39	Thamesford.....	1,625 33
Smith's Falls.....	24,772 75	Thamesville.....	3,503 25
Smithville.....	2,544 63	Thedford.....	2,346 62
Smoky Falls.....	191 91	Thessalon.....	4,922 31
Smooth Rock Falls.....	2,619 23	Thomasburg.....	350 52
Snelgrove.....	161 24	Thornbury.....	2,606 06
Sombra.....	1,172 87	Thornedale.....	1,521 24
Sonya.....	279 36	Thornhill.....	1,096 29
Southampton.....	4,284 46	Thornloe.....	694 45
South Cayuga.....	232 70	Thornton.....	1,173 75
South End.....	901 30	Thorold.....	11,783 54
South March.....	268 21	Tilbury.....	4,720 75
South Monaghan.....	357 94	Tillsonburg.....	13,292 26
South Mountain.....	1,109 96	Timagami.....	1,240 46
South Porcupine.....	7,937 44	Timmins.....	33,097 41
South River.....	2,360 67	Tincap.....	206 08
South Woodslee.....	1,080 28	Tiverton.....	1,420 90
Southwold Station.....	268 14	Tobermory.....	610 44
Spanish.....	886 83	Toledo.....	560 71
Spanish Mills.....	516 34	Tomstown.....	224 78
Sparrow Lake.....	273 07	Toronto.....	*6,625,682 99
Sparta.....	537 84		
Spencerville.....	2,478 68		
Spragge.....	829 73	*Divided as follows:—	
Spring Bay.....	343 03	Head Office.....	3,767,621 32
Spring Brook.....	542 85	Postal Terminal A.....	526,956 39
Springfield.....	1,494 42	Postal Station B.....	238,745 30
Springford.....	431 06	Postal Station C.....	41,101 31
Sprucedale.....	1,618 41	Postal Station D.....	68,169 51
Stackpool.....	74 80	Postal Station E.....	60,535 39
Staffa.....	287 88	Postal Station F.....	126,420 07
Stamford.....	362 50	Postal Station G.....	58,155 38
Stanley.....	228 59	Postal Station H.....	15,912 38
Staples.....	267 81	Postal Station J.....	32,620 61
Stayner.....	3,936 52	Postal Station K.....	24,701 03
Steenburg.....	330 01	Postal Station L.....	40,003 16
Stella.....	830 17	Sub-Office No. 1.....	1,913 59
Stevensville.....	1,383 58	Sub-Office No. 2.....	1,227 21
Stirling.....	4,246 01	Sub-Office No. 3.....	6,521 63
Stittsville.....	1,242 04	Sub-Office No. 4.....	2,456 18
Stoco.....	225 80	Sub-Office No. 5.....	2,015 82
Stokes Bay.....	90 00	Sub-Office No. 6.....	5,203 35
Stonecliff.....	199 84	Sub-Office No. 7.....	5,465 10
Stony Creek.....	2,445 00	Sub-Office No. 8.....	4,833 50
Stouffville.....	4,439 39	Sub-Office No. 9.....	3,348 02
Stratfordville.....	723 88	Sub-Office No. 10.....	1,973 22
Stratford.....	*65,470 46	Sub-Office No. 11.....	5,937 75
*Divided as follows:—		Sub-Office No. 12.....	825 38
Head Office.....	57,367 56	Sub-Office No. 13.....	1,687 92
Stratford Station.....	8,102 90	Sub-Office No. 14.....	24,932 20
Strathroy.....	11,272 43	Sub-Office No. 16.....	57,037 69
Stratton.....	949 02	Sub-Office No. 17.....	2,899 65
Streetsville.....	2,161 28	Sub-Office No. 18.....	14,294 40
Strickland.....	193 70	Sub-Office No. 20.....	8,606 69
Stroud.....	743 00	Sub-Office No. 22.....	12,704 37
Sturgeon Falls.....	9,259 82	Sub-Office No. 24.....	10,124 02
Sudbury.....	50,151 49	Sub-Office No. 25.....	20,486 21
Sulphide.....	571 57	Sub-Office No. 26.....	8,549 38
Summerstown.....	515 28	Sub-Office No. 27.....	8,967 17
Sunbury.....	223 12	Sub-Office No. 28.....	6,620 67
Sunderland.....	2,189 81	Sub-Office No. 29.....	19,592 87
Sundridge.....	2,324 81	Sub-Office No. 30.....	2,831 92
Sutton West.....	2,523 33	Sub-Office No. 31.....	32,983 45
		Sub-Office No. 33.....	8,799 06

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF ONTARIO—*Continued*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Toronto— <i>Con.</i>		Toronto— <i>Con.</i>	
Sub-Office No. 34.....	9,520 97	Bleecker Street.....	6,605 90
Sub-Office No. 35.....	3,399 79	Bloor Street.....	9,670 63
Sub-Office No. 36.....	4,568 28	Broadview Avenue.....	11,302 47
Sub-Office No. 37.....	11,199 72	Brockton.....	6,321 87
Sub-Office No. 38.....	8,740 53	Carlton Street.....	31,610 94
Sub-Office No. 39.....	4,871 50	Clinton Street.....	8,768 36
Sub-Office No. 40.....	7,955 05	Coleman.....	6,186 00
Sub-Office No. 42.....	5,935 23	Davisville.....	5,948 52
Sub-Office No. 43.....	9,331 31	Deer Park.....	18,970 22
Sub-Office No. 44.....	6,074 54	Dundas Street.....	6,898 95
Sub-Office No. 45.....	8,035 10	Earls Court.....	1,456 10
Sub-Office No. 46.....	59,653 17	Lee Avenue.....	4,697 12
Sub-Office No. 47.....	1,869 40	Mount Dennis.....	20,606 12
Sub-Office No. 48.....	13,898 53	Pape Avenue.....	7,493 04
Sub-Office No. 49.....	6,699 75	Parkdale.....	13,681 77
Sub-Office No. 50.....	22,651 08	Peter Street.....	161,358 43
Sub-Office No. 51.....	10,610 95	Queen Street East.....	16,116 05
Sub-Office No. 52.....	11,526 76	Rusholme Road.....	18,635 75
Sub-Office No. 53.....	7,091 94	St. Joseph Street.....	8,478 52
Sub-Office No. 54.....	7,838 33	Spadina Avenue.....	32,797 97
Sub-Office No. 55.....	12,879 91	Swansea.....	1,430 72
Sub-Office No. 56.....	1,133 72	Todmorden.....	791 52
Sub-Office No. 57.....	3,427 91	Wychwood Park.....	5,033 50
Sub-Office No. 58.....	9,086 66	Torrance.....	421 80
Sub-Office No. 59.....	7,068 86	Tory Hill.....	1,006 38
Sub-Office No. 60.....	5,057 75	Tottenham.....	2,559 75
Sub-Office No. 61.....	2,666 35	Trenton.....	19,235 11
Sub-Office No. 62.....	12,208 42	Trent River.....	300 57
Sub-Office No. 63.....	22,901 91	Trout Creek.....	1,113 76
Sub-Office No. 64.....	9,970 59	Trout Mills.....	224 96
Sub-Office No. 65.....	2,864 07	Trowbridge.....	114 63
Sub-Office No. 66.....	17,392 88	Troy.....	119 29
Sub-Office No. 67.....	986 08	Tupperville.....	522 90
Sub-Office No. 69.....	5,696 47	Turbine.....	166 97
Sub-Office No. 70.....	5,941 29	Turrieff.....	199 54
Sub-Office No. 71.....	952 60	Tweed.....	5,735 26
Sub-Office No. 72.....	1,256 70	Tyrone.....	469 83
Sub-Office No. 73.....	767 20	Udney.....	274 68
Sub-Office No. 74.....	2,106 21	Uffington.....	284 43
Sub-Office No. 77.....	28 23	Union.....	376 17
Sub-Office No. 78.....	8,955 95	Unionville.....	1,536 34
Sub-Office No. 79.....	8,894 37	Uno Park.....	240 88
Sub-Office No. 90.....	3,236 07	Upsala.....	505 63
Sub-Office No. 91.....	1,460 83	Uptergrove.....	296 09
Sub-Office No. 92.....	1,008 69	Utopia.....	235 69
Sub-Office No. 95.....	3,427 38	Utterson.....	865 86
Sub-Office No. 101.....	6,951 77	Uxbridge.....	7,274 85
Sub-Office No. 102.....	9,157 37	Val Gagné.....	464 63
Sub-Office No. 103.....	10,112 95	Valrita.....	270 51
Sub-Office No. 104.....	4,095 99	Vandorf.....	116 72
Sub-Office No. 105.....	1,109 30	Vanessa.....	456 47
Sub-Office No. 106.....	5,167 30	Vankleek Hill.....	5,148 68
Sub-Office No. 107.....	27,993 36	Varna.....	577 59
Sub-Office No. 108.....	3,844 83	Varney.....	349 44
Sub-Office No. 109.....	2,292 00	Vars.....	912 45
Sub-Office No. 110.....	2,552 12	Vasey.....	266 28
Sub-Office No. 111.....	47,590 88	Ventnor.....	195 15
Sub-Office No. 116.....	183,294 40	Verner.....	1,784 11
Sub-Office No. 116A.....	23,761 39	Vernon.....	574 81
Sub-Office No. 118.....	9,695 35	Vernonville.....	181 66
Sub-Office No. 122.....	31,526 32	Verona.....	1,268 72
Sub-Office No. 125.....	59,645 41	Victoria Harbour.....	2,154 38
Sub-Office No. 125A.....	19,687 15	Victoria Mines.....	136 83
Sub-Office No. 140.....	3,875 44	Victoria Road.....	572 65
Sub-Office No. 141.....	3,533 05	Vienna.....	587 00
Sub-Office No. 148.....	7,204 58	Vineland.....	2,259 38
Sub-Office No. 157.....	5,743 10	Vineland Station.....	1,323 01
Sub-Office No. 167.....	22,346 28	Vincemount.....	350 80
Sub-Office X.....	1,938 46	Virginia.....	361 66
Balmy Beach.....	6,310 72	Vittoria.....	827 25
Bathurst Street.....	56,192 54	Wabigoon.....	493 29
Bedford Park.....	6,213 82	Wahnapiatae.....	171 34
Birch Cliff.....	2,057 35	Wainfleet.....	948 12

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF ONTARIO—Concluded

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Waldemar.....	277 33	Wilberforce.....	424 81
Waldhof.....	275 07	Wilkesport.....	174 57
Wales.....	1,554 28	Williamsburg.....	1,673 92
Walford Station.....	393 59	Williamsford.....	274 52
Walkers.....	285 37	Williamstown.....	1,447 54
Walkerton.....	9,696 16	Wilno.....	507 37
Wallaceburg.....	12,709 32	Wilsonville.....	372 14
Wallacetown.....	684 13	Wilton.....	296 44
Wallenstein.....	731 85	Wilton Grove.....	655 31
Walsingham.....	592 22	Winchester.....	5,811 53
Walter's Falls.....	334 53	Winchester Springs.....	219 27
Walton.....	845 75	Windermere.....	998 05
Wanstead.....	751 18	Windham Centre.....	281 17
Wardsville.....	895 36	Windsor.....	* 367,142 34
Warkworth.....	2,051 64	* Divided as follows:—	
Warren.....	1,539 60	Head Office.....	254,904 29
Warsaw.....	590 17	Sandwich Postal Station.....	7,867 51
Warwick.....	159 29	Walkerville Postal Station.....	65,986 99
Washago.....	1,089 40	Windsor Sub-Office No. 1.....	11,466 92
Waterdown.....	1,873 30	Windsor Sub-Office No. 2.....	7,925 71
Waterford.....	7,621 85	Windsor Sub-Office No. 3.....	7,161 27
Waterloo.....	40,103 34	Windsor Sub-Office No. 4.....	2,420 92
Watford.....	5,248 81	Ford Sub-Post-Office.....	2,616 37
Watson's Corners.....	147 01	Ford Sub-Office No. 2.....	6,383 36
Waubausheene.....	1,497 53	Walkerville Sub-Office No. 1.....	100 00
Wawbewawa.....	259 93	Walkerville Sub-Office No. 2.....	200 00
Webbwood.....	1,349 45	Walkerville Sub-Office No. 5.....	109 00
Welland.....	40,361 86	Wingham.....	10,871 37
Welland Port.....	902 48	Winona.....	4,904 85
Wellesley.....	1,936 01	Woito.....	256 69
Wellington.....	2,859 03	Wolfe.....	75 78
Wemyss.....	226 30	Wolfe Island.....	1,142 20
Wendover.....	249 63	Wolverton.....	96 58
Westboro.....	3,848 08	Woodbridge.....	1,914 61
West Brook.....	182 54	Woodford.....	302 12
West Hamilton.....	669 29	Woodham.....	335 36
West Hill.....	556 20	Woodlawn.....	388 11
West Huntingdon.....	205 22	Woodrours.....	183 37
West Lorne.....	2,940 59	Woodstock.....	53,124 65
Westmeath.....	1,056 72	Woodville.....	2,319 26
West Montrose.....	567 48	Wooler.....	529 33
Weston.....	19,692 63	Worthington.....	1,102 43
Westport.....	2,885 20	Wroxeter.....	1,440 86
Westwood.....	275 01	Wyebridge.....	273 71
Wheatley.....	2,725 69	Wyevale.....	429 49
Whitby.....	13,311 83	Wyoming.....	2,284 72
White Church.....	475 28	Yarker.....	708 90
Whitefish.....	381 70	York.....	731 16
White Lake.....	310 05	Young's Point.....	343 01
White River.....	1,285 82	Zephyr.....	613 42
Whitevale.....	421 81	Zurich.....	1,807 78
Whitney.....	838 43	Non-Accounting Post-Offices.....	133,025 28
Warton.....	7,790 73		
Widdifield Station.....	596 00		
			13,257,702 36

PROVINCE OF QUEBEC

Abbotsford.....	939 38	Angliers.....	668 65
Abercorn.....	764 10	Anse au Griffon.....	304 43
Abord à Plouffe.....	321 87	Armagh.....	720 98
Acton Vale.....	2,928 53	Armand.....	352 49
Adamsville.....	430 02	Arthabaska.....	3,480 67
Adstock.....	430 80	Arundel.....	995 41
Albanel.....	688 11	Arvida.....	5,664 49
Albertville.....	320 85	Asbestos.....	5,516 72
Amos.....	7,791 54	Ascot Corner.....	351 22
Amqui.....	4,064 08	Aston Junction.....	1,016 85
Ancienne Lorette.....	741 58	Athelstan.....	723 74
Ange Gardien.....	367 24	Aubrey.....	273 64
Ange Gardien de Rouville.....	751 58	Audet.....	208 45
Angers.....	275 92	Aurigny.....	110 76

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF QUEBEC—Continued

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Authier.....	327 93	Calumet.....	1,333 97
Avoca.....	147 46	Calumet Island.....	410 01
Ayer's Cliff.....	2,716 77	Campbell's Bay.....	2,588 15
Aylmer East.....	3,806 50	Cap à L'Aigle.....	440 10
Aylwin.....	183 42	Cap aux Os.....	160 92
Bagotville.....	3,350 59	Cap Chat.....	1,247 95
Baie des Sables.....	847 34	Cap de la Madeleine.....	4,748 28
Baie Ste. Claire.....	7 89	Cap des Rosiers.....	363 42
Baie St. Paul.....	3,465 53	Cape Cove.....	533 45
Baillargeon.....	363 14	Capelon.....	182 97
Barachois de Malbaie.....	864 95	Cap Rouge.....	669 82
Barnston.....	326 50	Cap St. Ignace.....	1,936 04
Barraute.....	945 68	Cap Santé.....	530 35
Batiscan.....	923 07	Carillon.....	300 06
Béarn.....	291 82	Carleton.....	675 51
Beauce Junction.....	1,717 05	Carleton Centre.....	514 78
Beauceville Est.....	4,359 71	Carrier.....	52 40
Beauceville Ouest.....	1,782 44	Cascades.....	427 78
Beauharnois.....	4,292 38	Cascades Point.....	370 36
Beauport.....	1,397 34	Caughnawaga.....	1,300 20
Beaupré.....	1,563 27	Causapscal.....	1,506 47
Beaurivage.....	611 67	Causapscal Station.....	1,001 75
Béancour.....	700 11	Chaleurs.....	388 80
Bedford.....	3,785 79	Chambly.....	2,252 98
Beebe.....	4,025 57	Chambly Canton.....	2,136 05
Beech Grove.....	231 16	Chambord.....	694 31
Belcourt.....	621 40	Chambord Junction.....	395 25
Belleau.....	1,016 30	Champlain.....	1,130 68
Bellerive.....	1,821 41	Chandler.....	3,717 23
Bellerive Station.....	263 38	Chapeau.....	1,000 10
Belœil Station.....	574 61	Charette.....	522 49
Belœil Village.....	1,460 51	Charlemagne.....	374 86
Bergerville.....	1,212 51	Charlesbourg.....	1,105 64
Berthier en Bas.....	499 82	Charney.....	2,155 73
Berthier en Haut.....	4,689 82	Charteris.....	181 23
Betsiamites.....	767 88	Chartierville.....	393 19
Bic.....	2,271 20	Châteauguay.....	881 45
Bienville.....	1,948 49	Châteauguay Basin.....	860 64
Birchton.....	298 79	Château Richer.....	593 01
Bishop's Crossing.....	1,179 13	Chaudière Curve.....	259 00
Black Cape.....	246 24	Chaudière Station.....	261 14
Black Lake.....	1,969 84	Chelsea.....	670 09
Black Lake East.....	75 31	Chemin Taché.....	579 14
Blanche.....	127 79	Chénéville.....	625 58
Blondin.....	312 11	Chichester.....	198 63
Blue Sea Lake.....	238 08	Chicoutimi.....	*28,348 75
Boileau.....	113 49	* Divided as follows:—	
Bois Franc.....	163 10	Head Office.....	17,722 60
Boisvert.....	105 80	Chicoutimi Centre.....	6,960 24
Bolduc.....	976 20	Chicoutimi Ouest.....	2,692 64
Bolton Centre.....	595 40	Rivière du Moulin.....	973 27
Bonaventure.....	1,373 77	Choisy.....	300 79
Bonaventure East.....	282 40	Chute Panet.....	531 58
Bon Conseil.....	427 38	Clarenceville.....	978 40
Bondville.....	258 74	Clarke City.....	642 36
Boucherville.....	841 26	Coaticook.....	9,962 61
Bouchette.....	626 53	Coleraine Station.....	430 85
Breakeyville.....	1,025 34	Como.....	530 13
Brébeuf.....	253 94	Compton.....	1,728 53
Brigham.....	602 32	Contrecoeur.....	1,141 87
Bristol.....	482 67	Cookshire.....	4,338 90
Brome.....	727 75	Corner of the Beach.....	363 19
Bromptonville.....	2,742 69	Coteau du Lac.....	915 15
Brossau Station.....	70 50	Coteau Landing.....	449 75
Broughton Station.....	404 83	Coteau Station.....	1,369 82
Brownsburg.....	2,802 00	Courcelles.....	668 56
Brunet.....	80 08	Cowansville.....	6,119 44
Bryson.....	507 54	Crabtree Mills.....	690 05
Buckingham.....	7,068 11	Daaquam.....	524 53
Buckland.....	529 87	Dalesville.....	141 22
Bulwer.....	583 25	Dalhousie Station.....	1,356 20
Bury.....	2,178 77	Dalibaire.....	550 59
Cabano.....	2,508 05	Danford Lake.....	264 71
Cacouna.....	1,453 43	Danville.....	6,150 64

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF QUEBEC—*Continued*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Daveluyville.....	635 30	Grande Grève.....	293 48
Davidson.....	540 69	Grande Ligne.....	537 82
Delisle.....	907 92	Grand Entry.....	153 41
Delson.....	605 73	Grandes Bergeronnes.....	652 71
Demers Centre.....	455 50	Grandes Piles.....	844 47
Deniau.....	315 88	Grand'Mère.....	4,386 71
Dequen.....	279 06	Grand'Mère Cité.....	5,830 76
Desbiens.....	567 04	Grand Metis.....	137 22
Deschailions.....	1,916 70	Grand River.....	945 07
Deschambault.....	849 63	Grand St. Esprit.....	267 23
Deschênes Mills.....	90 28	Graniteville.....	157 83
Dewittville.....	294 49	Greenlay.....	271 58
Disraeli.....	2,634 81	Grenville.....	1,689 19
Dixville.....	606 21	Grindstone Island.....	488 77
Dolbeau.....	374 88	Grondines.....	500 30
Donnacona.....	3,094 69	Grosse Isle.....	86 02
Dosquet.....	427 95	Guay.....	2,466 38
Doucet.....	242 85	Guenette.....	253 62
Douglstown.....	670 68	Guérin.....	218 69
Drapeau.....	287 50	Guigues.....	610 11
Drummondville East.....	11,913 75	Ha Ha Bay Junction.....	568 16
Duclos.....	103 86	Haldimand West.....	125 58
Dundee.....	607 65	Ham Nord.....	441 35
Dunham.....	1,444 80	Ham Sud.....	339 15
Dupuy.....	894 33	Harrington East.....	133 70
East Angus.....	6,240 90	Hatley.....	606 18
East Broughton.....	672 85	Hauteur.....	359 70
East Broughton Station.....	2,002 27	Havre Aubert.....	354 26
East Clifton.....	128 50	Havre St. Pierre.....	384 38
East Farnham.....	367 73	Hébertville.....	1,259 46
East Hereford.....	482 62	Hébertville Station.....	3,072 60
Eastman.....	1,422 84	Hemmingford.....	2,131 12
East Templeton.....	723 65	Henrivassal.....	198 30
Escuminac.....	294 31	Henrysburg.....	327 52
Estcourt.....	544 62	Henryville.....	561 82
Etang du Nord.....	236 11	Hervey Junction.....	324 86
Fabre.....	428 19	High Falls.....	140 08
Fabre Station.....	100 89	Highwater.....	261 65
Farm Point.....	260 39	Hillhurst.....	188 37
Farnham.....	9,772 60	Honfleur.....	368 36
Farrellton.....	420 32	House Harbour.....	169 79
Fassett.....	688 83	Howick.....	1,513 10
Father Point.....	493 87	Howick Station.....	921 43
Ferme Neuve.....	1,055 74	Huberdeau.....	678 96
Fitch Bay.....	400 03	Hudson.....	1,310 44
Fontainebleau.....	178 95	Hudson Heights.....	1,355 42
Fontenelle.....	386 80	Hull.....	*23,883 94
Fort Coulonge.....	2,434 95	* Divided as follows:—	
Foster.....	1,023 75	Head Office.....	22,388 55
Frampton.....	760 05	Sub-Office No. 1.....	1,295 39
Franklin Centre.....	628 95	Sub-Office No. 2.....	200 00
Frelighsburg.....	1,501 16	Huntingdon.....	7,158 42
Fugèreville.....	201 46	Iberville.....	3,632 85
Fulford.....	278 67	Ile aux Noix.....	194 88
Gamelin.....	896 34	Ile Maligne.....	1,960 76
Gardenvale.....	11,370 86	Inverness.....	1,121 16
Garneau.....	923 84	Ironside.....	1,142 57
Garthby Station.....	1,066 95	Island Brook.....	177 53
Gascons.....	800 51	Isle aux Grues.....	505 78
Gaspé.....	3,852 12	Isle Verte.....	1,753 66
Gaspé Harbour.....	880 76	Johnville.....	572 14
Gatineau.....	3,443 58	Joliette.....	18,553 92
Gentilly.....	1,389 03	Jonquières.....	10,836 77
Georgeville.....	452 71	Kamouraska.....	862 66
Glenada.....	208 90	Katevale.....	578 73
Glenelm.....	1,034 49	Kazubazua.....	548 37
Glen Iver.....	172 60	Kenogami.....	8,106 94
Glen Sutton.....	326 03	Kiamika.....	265 03
Godbout.....	575 11	Kildare.....	1,112 65
Gould.....	655 63	Kingsbury.....	569 89
Gracefield.....	1,849 59	Kingsey Falls.....	715 95
Granby.....	15,347 24	Kinnear's Mills.....	241 69
Grand Cascapédia.....	1,111 77	Kippewa.....	408 25
Grande Baie.....	1,218 17	Knowlton.....	5,223 44

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF QUEBEC—*Continued*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
La Baie.....	1,484 35	Les Etroits.....	227 44
La Baie Shawinigan.....	564 98	Leslie.....	85 36
Labelle.....	1,281 29	Lévis.....	5,607 20
L'Acadie.....	295 24	Lime Ridge.....	131 64
Lac à la Tortue.....	533 43	Linière.....	1,082 25
Lac au Saumon.....	1,859 16	L'Islet.....	2,146 38
Lac aux Sables.....	429 27	L'Islet Station.....	1,364 59
Lac aux Sables Station.....	219 19	Little Cascapédia.....	487 13
Lac Bouchette.....	577 27	Little River East.....	314 43
Lac Brûlé.....	215 72	Loretteville.....	5,344 37
Lac des Ecorces.....	497 46	Lorrainville.....	883 38
Lac des Îles.....	219 03	Lotbinière.....	1,033 05
Lac Etchemin.....	1,079 26	Louiseville.....	3,978 90
Lac Frontière.....	2,027 42	Lourdes.....	254 70
La Chevrolière.....	300 85	Low.....	988 20
Lac Humqui.....	268 21	Low Station.....	310 25
Lachute.....	7,064 17	Luceville.....	940 57
Lachute Mills.....	2,335 56	Luskville.....	580 99
Lac Masson.....	865 38	Lyster Station.....	1,422 15
Lac Mégantic.....	7,143 02	McKee.....	133 05
Lac Mercier.....	557 91	McMasterville.....	832 55
Lacolle.....	2,013 43	MacDonald College.....	3,034 41
La Conception.....	187 97	Maddington Falls.....	334 90
Lacroix.....	560 80	Magog.....	9,038 81
Lac Ste. Croix.....	274 52	Magog East.....	1,717 50
Lac Ste. Marie.....	269 58	Makamik.....	2,689 98
Lac Saguy.....	837 00	Mandeville.....	376 55
Ladysmith.....	236 82	Maniwaki.....	7,169 73
Lake Edward.....	810 77	Manseau.....	1,000 38
La Macaza.....	505 21	Mansonville.....	1,832 98
La Malbaie.....	5,756 53	Marbleton.....	824 07
Lamartine.....	608 34	Maria.....	1,118 35
Lambton.....	1,903 86	Marieville.....	2,801 21
Landrienne.....	317 65	Martel.....	346 28
Langevin.....	1,049 83	Martinville.....	296 81
Langlais.....	315 44	Maryland.....	274 60
L'Annonciation.....	1,879 52	Mascouche.....	936 62
Lanoraie.....	642 99	Masham Mills.....	232 16
L'Anse au Beaufils.....	400 87	Massawippi.....	326 93
L'Anse St. Jean.....	410 22	Masson.....	1,364 24
La Patrie.....	1,237 75	Mastai.....	476 75
Laprairie.....	3,084 44	Matane.....	5,990 19
La Présentation.....	844 18	Matapédia.....	1,445 17
La Reine.....	1,481 49	Melbourne.....	805 21
La Sarre.....	3,209 78	Messines.....	656 49
L'Ascension.....	452 17	Metabetchouan.....	3,125 70
L'Assomption.....	2,100 26	Métis Beach.....	1,461 89
Laterrière.....	981 67	Milan.....	449 35
La Trappe.....	1,206 04	Mille Isles.....	99 02
Latulipe.....	172 97	Minerve.....	277 50
La Tuque.....	7,893 99	Mistassini.....	1,548 93
Laurier.....	458 31	Montauban.....	721 74
Laurierville.....	884 30	Montauban les Mines.....	481 58
Lauzon.....	2,361 71	Mont Carmel.....	547 45
Lauzon Ouest.....	350 54	Montcerf.....	565 92
Laval des Rapides.....	396 74	Monte Bello.....	1,797 38
Lavaltrie.....	496 77	Montfort.....	651 60
Lavenir.....	431 16	Mont Joli.....	6,875 61
Laverlochère.....	446 16	Mont Laurier.....	5,145 49
La Visitation.....	275 24	Mont Louis.....	748 26
Lawrenceville.....	632 28	Montmagny.....	7,995 66
Leclercville.....	671 73	Montmagny Station.....	3,409 45
Leeds Village.....	657 05	Montmorency Village.....	1,964 68
Lemesurier.....	267 99	Montpellier.....	203 45
Lemieux.....	370 62	Montreal.....	*3,840,368 94
Lennoxville.....	7,876 58	*Divided as Follows:—	
L'Epiphanie.....	1,803 84	Head Office.....	2,253,569 72
Le Pont de Québec.....	380 97	Postal Station A.....	157,263 93
Lesage.....	339 23	Postal Station B.....	254,490 92
Les Boules.....	192 25	Postal Station C.....	30,857 09
Les Cèdres, Cedars.....	1,208 52	Postal Station D.....	11,968 00
Les Eboulements.....	853 02	Postal Station E.....	33,939 12
Les Ecoreuils.....	357 82	Postal Station F.....	22,455 70
Les Escoumains.....	842 09	Postal Station G.....	29,052 81

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF QUEBEC—*Continued*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Montreal—Con.		Montreal—Con.	
Postal Station H.....	130,335 38	Sub-Office No. 104.....	3,227 24
Postal Station M.....	7,587 23	Sub-Office No. 105.....	13,183 47
Postal Station N.....	68,979 03	Sub-Office No. 106.....	6,826 35
Postal Station O.....	5,308 65	Sub-Office No. 107.....	2,302 48
Postal Station R.....	16,187 00	Sub-Office No. 108.....	3,033 50
Postal Station S.....	7,718 98	Sub-Office No. 109.....	867 25
De Lorimier Postal Station.....	30,694 80	Sub-Office No. 110.....	523 78
Hochelaga Postal Station.....	6,197 63	Sub-Office No. 111.....	4,554 12
Lachine Postal Station.....	7,692 81	Sub-Office No. 112.....	3,103 14
Notre-Dame de Grâce Postal Station.....	16,338 79	Sub-Office No. 113.....	483 47
Outremont Postal Station.....	18,006 64	Sub-Office No. 114.....	1,260 32
St. Henri de Montreal Postal Sta- tion.....	36,481 13	Sub-Office No. 115.....	308 57
St. Lambert Chambly Postal Sta- tion.....	8,510 93	Sub-Office No. 116.....	11,012 15
Verdun Postal Station.....	15,451 35	Sub-Office No. 117.....	4,014 13
Westmount Postal Station.....	27,757 73	Sub-Office No. 118.....	3,075 74
Sub-Office No. 15.....	3,128 48	Sub-Office No. 119.....	2,819 48
Sub-Office No. 16.....	6,174 88	Sub-Office No. 120.....	104 80
Sub-Office No. 17.....	5,025 00	Sub-Office No. 121.....	2,574 97
Sub-Office No. 18.....	4,995 34	Sub-Office No. 122.....	1,029 04
Sub-Office No. 20.....	6,244 68	Sub-Office No. 123.....	5,599 52
Sub-Office No. 21.....	15,153 00	Sub-Office No. 124.....	12,453 84
Sub-Office No. 22.....	4,386 54	Sub-Office No. 125.....	4,439 23
Sub-Office No. 23.....	9,489 42	Sub-Office No. 126.....	3,721 16
Sub-Office No. 24.....	5,238 79	Ahuntsic.....	1,220 36
Sub-Office No. 25.....	165 15	Beaudoin Street.....	3,744 77
Sub-Office No. 26.....	3,293 00	Bordeaux.....	419 13
Sub-Office No. 27.....	13,718 89	Bout de L'Isle.....	28 50
Sub-Office No. 28.....	1,227 64	Bronx Park.....	784 62
Sub-Office No. 29.....	5,994 81	Cartierville.....	1,894 80
Sub-Office No. 30.....	2,600 80	Côte des Neiges Ouest.....	252 81
Sub-Office No. 31.....	6,399 54	Côte St. Louis.....	2,456 60
Sub-Office No. 32.....	1,100 09	Côte St. Michel.....	299 78
Sub-Office No. 33.....	2,871 89	Côte Visitation.....	1,330 00
Sub-Office No. 34.....	1,882 96	Dominion.....	1,534 46
Sub-Office No. 35.....	9,648 48	Greenfield Park.....	476 98
Sub-Office No. 36.....	2,405 88	Lachine Locks.....	4,098 49
Sub-Office No. 37.....	3,913 39	Lakeside.....	28 23
Sub-Office No. 38.....	9,153 72	Leduc.....	23,092 00
Sub-Office No. 39.....	58,510 18	Longue Pointe.....	2,242 49
Sub-Office No. 40.....	1,937 20	Longueuil.....	4,061 82
Sub-Office No. 41.....	6,205 52	Montreal Nord.....	752 06
Sub-Office No. 42.....	3,665 89	Montreal South.....	557 02
Sub-Office No. 43.....	4,302 20	Montreal West.....	5,317 32
Sub-Office No. 44.....	2,873 17	Mont Royal.....	177 00
Sub-Office No. 46.....	2,300 73	Notre-Dame des Victoires.....	562 96
Sub-Office No. 48.....	6,458 78	Ontario Street Centre.....	5,645 00
Sub-Office No. 49.....	714 06	Ontario Street East.....	6,217 21
Sub-Office No. 50.....	5,368 48	Park Avenue.....	9,206 19
Sub-Office No. 51.....	9,305 03	Park Avenue Extension.....	6,889 36
Sub-Office No. 52.....	127 90	Pointe aux Trembles.....	2,397 23
Sub-Office No. 53.....	2,756 42	Pointe Claire.....	1,658 92
Sub-Office No. 54.....	3,976 64	Ste. Catherine Street West.....	8,298 23
Sub-Office No. 55.....	2,311 15	Ste. Cunégonde.....	10,710 86
Sub-Office No. 56.....	1,031 88	St. Denis Street.....	15,075 81
Sub-Office No. 57.....	6,225 88	St. Jean-Baptiste.....	11,016 67
Sub-Office No. 58.....	7,421 44	St. Jean de la Croix.....	9,209 52
Sub-Office No. 59.....	140 50	St. Josephat.....	117 81
Sub-Office No. 65.....	7,619 48	St. Lawrence Street Centre.....	9,135 79
Sub-Office No. 66.....	7,884 20	St. Louis Square.....	5,127 23
Sub-Office No. 68.....	3,223 00	St. Paul.....	5,003 47
Sub-Office No. 69.....	737 59	Sault au Récollet.....	13,158 19
Sub-Office No. 72.....	5,706 03	Tétreaultville.....	626 24
Sub-Office No. 73.....	4,592 39	Valois.....	1,445 29
Sub-Office No. 75.....	6,874 12	Victoria Avenue.....	19,255 91
Sub-Office No. 77.....	16,666 73	Villeneuve.....	3,349 04
Sub-Office No. 85.....	1,708 17	Villeray.....	2,187 48
Sub-Office No. 86.....	3,319 95	Ville St. Pierre.....	3,942 13
Sub-Office No. 93.....	6,797 85	Youville.....	4,402 74
Sub-Office No. 95.....	26,871 15	Mont Rolland.....	833 26
Sub-Office No. 101.....	1,751 22	Mont St. Grégoire.....	333 80
		Mont St. Michel.....	102 16
		Monument.....	2,026 39

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF QUEBEC—Continued

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Morin Heights.....	1,086 18	Pointe Fortune.....	694 40
Namur.....	378 97	Pointe Gatineau.....	1,379 25
Napierville.....	1,413 29	Point St. Peter.....	167 97
Nedeleur.....	299 19	Poltimore.....	392 81
Neubois.....	343 04	Pontbriand.....	247 28
Neuveville.....	753 70	Pont de Maskinongé.....	1,085 39
New Carlisle.....	3,622 29	Pont Etchemin.....	1,499 53
New Glasgow.....	901 16	Pont Rouge.....	2,332 56
New Liverpool.....	146 81	Pont St. Maurice.....	2,138 18
Newport Centre.....	422 35	Portage du Fort.....	638 41
Newport Point.....	317 18	Port Alfred.....	4,954 68
New Richmond.....	1,052 57	Port Daniel Centre.....	706 71
New Richmond Station.....	1,604 80	Port Daniel East.....	664 73
Nicolet.....	6,105 41	Port Meunier.....	685 06
Nominigüe.....	1,234 81	Portneuf.....	1,802 40
Normandin.....	1,309 54	Portneuf Station.....	864 14
North Coaticook.....	512 76	Price.....	2,005 99
North Hatley.....	3,185 60	Princeville.....	1,861 04
North Nation Mills.....	152 17	Proulxville.....	569 31
North Stanbridge.....	249 97	Quai de Rimouski.....	989 84
North Stukely.....	405 57	Quai des Eboulements.....	293 17
North Timiskaming.....	1,117 97	Quatre Chemins.....	181 37
North Wakefield.....	438 00	Quebec.....	*555,012 46
Notre-Dame de Ham.....	354 95	*Divided as follows:—	
Notre-Dame de la Paix.....	314 77	Head Office.....	300,155 83
Notre-Dame de la Salette.....	346 72	Postal Station B.....	77,084 14
Notre-Dame de Lévis.....	5,222 23	Faubourg St. Jean Baptiste Postal Station.....	26,213 51
Notre-Dame de Pierreville.....	384 64	St. Roch de Québec Postal Station.....	62,210 98
Notre-Dame de Rimouski.....	329 22	St. Sauveur de Québec Postal Station.....	13,488 13
Notre-Dame des Bois.....	535 41	Sub-Office No. 1.....	4,963 19
Notre-Dame de Stanbridge.....	348 96	Sub-Office No. 2.....	4,644 96
Notre-Dame du Lac.....	1,353 35	Sub-Office No. 3.....	836 64
Notre-Dame du Lac Station.....	398 77	Sub-Office No. 4.....	7,209 85
Notre-Dame du Laus.....	438 12	Sub-Office No. 5.....	1,556 34
Notre-Dame du Pont Main.....	155 05	Sub-Office No. 6.....	5,494 76
Notre-Dame du Portage.....	421 50	Sub-Office No. 7.....	388 55
Notre-Dame du Rosaire.....	482 99	Candiac.....	10,011 86
Nouvelle.....	412 69	Lairé.....	2,341 81
Noyan.....	328 64	Palais.....	10,912 12
Oak Bay Mills.....	136 50	Rue St. Joseph.....	21,739 39
Oka.....	777 32	Sans Bruit.....	5,468 21
Ormstown.....	3,373 58	Stadacona.....	262 19
Ormstown Station.....	599 70	Quyon.....	1,790 26
Oskelaneo.....	421 88	Racine.....	473 38
Otter Lake.....	511 55	Rapide de L'Original.....	552 38
Packington.....	148 05	Rapides des Joachims.....	174 50
Padoue.....	569 19	Rawdon.....	2,357 20
Panet.....	277 71	Repentigny.....	155 51
Papineauville.....	2,050 79	Restigouche.....	753 31
Paquette.....	317 36	Richardville.....	279 56
Paquin.....	60 50	Richmond.....	8,831 49
Parent.....	1,825 98	Rigaud.....	3,122 70
Parisville.....	422 38	Rimouski.....	12,208 39
Parkhurst.....	319 22	Ripon.....	516 22
Paspébiac.....	2,653 01	River Beaudette.....	546 34
Paspébiac West.....	448 52	Riverbend.....	1,668 45
Peninsula Gaspé.....	300 82	River Désert.....	393 73
Pentecost River.....	339 95	Riverfield.....	154 78
Percé.....	1,175 84	River Joseph.....	272 04
Pérignonca.....	503 40	Rivière à Pierre.....	806 01
Perkins.....	329 86	Rivière au Dore.....	400 11
Petite Matane.....	193 89	Rivière au Renard.....	920 76
Phillipsburg.....	976 22	Rivière Bleue.....	1,375 70
Pierreville.....	3,148 71	Rivière Bois Clair.....	818 85
Pike River.....	236 83	Rivière Caplan.....	383 13
Pintendre.....	184 77	Rivière du Loup Centre.....	3,180 89
Piopolis.....	238 86	Rivière du Loup en Bas.....	7,039 29
Plaisance.....	417 03	Rivière du Loup Station.....	6,572 29
Plessisville.....	5,476 37	Rivière Ouelle.....	470 03
Plessisville Station.....	1,936 60	Rivière Trois Pistoles.....	539 26
Pointe au Chêne.....	351 95	Rivington.....	161 11
Pointe au Pic.....	4,235 70	Robertsonville.....	863 53
Pointe Basse.....	134 56		
Pointe du Lac.....	457 85		

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF QUEBEC—Continued

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Roberval.....	8,289 28	St. Blaise.....	206 81
Robitaille.....	257 15	St. Blandine.....	308 48
Rock Forest.....	301 89	St. Bonaventure.....	409 06
Rock Island.....	8,227 48	St. Boniface de Shawinigan.....	717 90
Rouyn.....	5,964 45	St. Brigid de Iberville.....	619 82
Roxton Falls.....	1,783 28	St. Brigitte des Saults.....	541 55
Roxton Pond.....	1,235 64	St. Bruno.....	468 87
Rupert.....	224 43	St. Bruno de Kamouraska.....	296 11
St. Adalbert.....	195 27	St. Bruno Lac St. Jean.....	806 08
St. Adelaïde de Pabos.....	458 81	St. Calixte de Kilkenny.....	259 99
St. Adèle.....	731 87	St. Camille.....	768 72
St. Adèle (en bas).....	336 27	St. Camille de Bellechasse.....	1,239 10
St. Adelphe de Champlain.....	751 05	St. Canute.....	182 76
St. Adolphe de Dudswell.....	400 42	St. Casimir.....	3,035 76
St. Adolphe de Howard.....	356 73	St. Catherine.....	430 48
St. Adrien.....	468 14	St. Cécile de Lévrard.....	492 30
St. Agapit.....	631 71	St. Cécile de Masham.....	356 49
St. Agathe de Lotbinière.....	984 93	St. Cécile de Milton.....	226 37
St. Agathe des Monts.....	8,591 99	St. Cécile de Whitton.....	289 27
St. Agnès de Dundee.....	438 00	St. Cécile Station.....	101 71
St. Aimé.....	937 58	St. Célestin.....	775 68
St. Alban.....	1,044 67	St. Césaire.....	2,070 27
St. Albert.....	219 57	St. Charles de Bellechasse.....	1,569 62
St. Alexandre d'Iberville.....	538 55	St. Charles de Caplan.....	1,012 73
St. Alexandre de Kamouraska.....	1,114 47	St. Charles Rivière Richelieu.....	335 19
St. Alexis de Matapédia.....	647 22	St. Christine.....	228 92
St. Alexis de Montcalm.....	1,554 69	St. Chrysostôme.....	1,664 81
St. Alexis des Monts.....	1,061 40	St. Claire.....	1,530 31
St. Alphonse.....	386 37	St. Claude.....	132 25
St. Alphonse de Caplan.....	256 27	St. Clément.....	447 41
St. Amédée de Péribonca.....	132 14	St. Clet.....	963 15
St. Anaclet.....	728 77	St. Clothilde.....	573 14
St. Anastasie.....	507 62	St. Clothilde de Châteauguay.....	216 67
St. André Avellin.....	1,382 42	St. Côme.....	250 33
St. André de Kamouraska.....	1,389 69	St. Constant.....	599 06
St. André de Restigouche.....	212 41	St. Croix.....	1,622 64
St. André du Lac St. Jean.....	205 02	St. Cuthbert.....	1,262 50
St. Andrews East.....	1,393 65	St. Cyprien.....	398 23
St. Angèle de Laval.....	564 37	St. Cyrille de L'Islet.....	717 22
St. Angèle de Monnoir.....	345 88	St. Cyrille de Wendover.....	2,052 24
St. Angèle de Rimouski.....	608 68	St. Damase St. Hyacinthe.....	378 90
St. Anicet.....	507 71	St. Damase de Matane.....	510 54
St. Anne de Beaupré.....	8,801 18	St. Damase des Aulnaies.....	171 45
St. Anne de Bellevue.....	3,888 09	St. Damien de Brandon.....	398 80
St. Anne de Chicoutimi.....	788 59	St. Damien de Buckland.....	810 97
St. Anne de la Pérade.....	2,410 29	St. David de Lévis.....	601 44
St. Anne de la Pocatière.....	4,650 53	St. David d'Yamaska.....	456 67
St. Anne des Monts.....	1,477 65	St. Denis de la Boutillerie.....	498 41
St. Anne des Plaines.....	538 09	St. Denis Rivière Richelieu.....	1,288 62
St. Anne du Lac.....	449 18	St. Desiré du Lac Noir.....	350 34
St. Anselme.....	1,364 26	St. Didace.....	292 54
St. Anselme Station.....	798 25	St. Dominique de Bagot.....	443 97
St. Antoine Abbé.....	475 46	St. Donat de Rimouski.....	684 47
St. Antoine Lotbinière.....	439 51	St. Donat de Montcalm.....	499 18
St. Antoine River Richelieu.....	861 16	St. Edouard de Napierville.....	287 91
St. Apollinaire.....	889 23	St. Edwidge.....	338 82
St. Apolline de Patton.....	455 01	St. Eleuthère.....	736 06
St. Armand Station.....	1,116 47	St. Elie.....	529 02
St. Arsène.....	565 47	St. Elizabeth.....	838 07
St. Aubert.....	793 43	St. Eloi.....	700 34
St. Augustin de Québec.....	548 32	St. Elphège.....	200 95
St. Augustin (Two Mountains).....	478 54	St. Elzéar de Beauce.....	437 60
St. Aurélie.....	211 14	St. Elzéar de Laval.....	121 82
St. Barnabé Nord.....	645 53	St. Emélie de L'Énergie.....	634 79
St. Barnabé Sud.....	199 09	St. Emélie de Lotbinière.....	325 47
St. Barthélemi.....	1,272 66	St. Emile de Suffolk.....	277 76
St. Bazile de Portneuf.....	1,930 53	St. Ephrem de Tring.....	1,169 02
St. Bazile le Grand.....	398 26	St. Esprit.....	565 98
St. Béatrix.....	228 28	St. Etienne de Beauharnois.....	250 17
St. Benjamin.....	302 75	St. Etienne de Bolton.....	156 07
St. Benoit.....	746 15	St. Etienne de Grès.....	370 30
St. Benoit de Matapédia.....	209 97	St. Eugène de Grantham.....	650 15
St. Benoit Labre.....	636 09	St. Eugène de Guigues.....	214 32
St. Bernard de Dorchester.....	632 43	St. Eulalie.....	484 97

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF QUEBEC—Continued

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
St. Eusèbe.....	316 05	St. Jean de Dieu.....	756 10
St. Eustache (Two Mountains).....	2,319 18	St. Jean de Matha.....	632 32
St. Evariste de Forsythe.....	394 82	St. Jean des Piles.....	625 56
St. Evariste Station.....	2,670 77	St. Jean d'Orléans.....	354 14
St. Fabien.....	1,440 59	St. Jean l'Evangéliste.....	527 68
St. Famille.....	301 17	St. Jean Port Joli.....	1,765 59
St. Faustin.....	282 93	St. Jean Station.....	1,094 26
St. Faustin Station.....	1,191 49	St. Jean Sur Lac.....	77 38
St. Félicien.....	3,614 35	St. Jérôme.....	10,241 40
St. Félicité.....	474 12	St. Joachim de Montmorency.....	335 35
St. Félix de Kingsey.....	653 25	St. Joachim de Shefford.....	183 39
St. Félix de Valois.....	1,590 06	St. Joseph d'Alma.....	6,318 26
St. Ferdinand.....	1,241 93	St. Joseph de Beauce.....	5,210 64
St. Fidèle.....	407 05	St. Joseph de Lepage.....	168 58
St. Flavien.....	1,009 50	St. Joseph de Lévis.....	420 75
St. Flore.....	449 38	St. Joseph de Sorel.....	559 53
St. Florence.....	678 58	St. Joseph du Lac.....	216 94
St. Fortunat.....	316 98	St. Jovite.....	3,414 83
St. Foy.....	928 14	St. Jovite Station.....	820 87
St. François d'Assise.....	235 92	St. Jude.....	488 74
St. François de Sales Station.....	222 85	St. Julie de Verchères.....	367 42
St. François du Lac.....	954 17	St. Julienne.....	533 70
St. François Montmagny.....	688 58	St. Julie Station.....	323 01
St. François Xavier de Brompton.....	621 96	St. Juste de Bretenières.....	262 18
St. Frédéric.....	439 40	St. Juste du Lac.....	187 97
St. Gabriel de Brandon.....	2,480 13	St. Justin Maskinongé.....	634 92
St. Gabriel de Rimouski.....	354 94	St. Justine de Newton.....	984 62
St. Gabriel Est.....	326 74	St. Justine Station.....	220 56
St. Gédéon.....	603 97	St. Lambert de Lévis.....	485 27
St. Gédéon de Beauce.....	488 40	St. Laurent d'Orléans.....	369 03
St. Gédéon Station.....	316 59	St. Lazare Village.....	355 06
St. Geneviève de Batiscan.....	1,495 15	St. Léandre.....	182 82
St. Geneviève de Pierrefonds.....	963 20	St. Léon Maskinongé.....	633 92
St. George Beauce.....	1,384 25	St. Léonard d'Aston.....	1,151 06
St. George de Windsor.....	521 26	St. Léonard de Portneuf.....	354 35
St. Georges Est.....	6,052 78	St. Léon le Grand.....	702 90
St. Gérard.....	713 35	St. Liboire.....	688 69
St. Gérard d'Yamaska.....	227 04	St. Liguori.....	296 24
St. Germain de Grantham.....	1,059 94	St. Lin.....	1,629 92
St. Germain de Kamouraska.....	293 45	St. Louis de Courville.....	1,056 13
St. Germaine Station.....	366 74	St. Louis de Gonzague.....	716 36
St. Gertrude.....	615 54	St. Louis du Ha Ha.....	565 92
St. Gervais.....	1,036 06	St. Louis Nazaire.....	319 36
St. Giles.....	346 46	St. Louise.....	656 25
St. Godfroy.....	534 25	St. Luce.....	224 29
St. Grégoire.....	1,158 41	St. Lucie de Beaugard.....	239 07
St. Guillaume d'Upton.....	1,586 06	St. Lucie de Doncaster.....	175 15
St. Guillaume Station.....	395 99	St. Lucien.....	191 55
St. Hélène de Bagot.....	419 65	St. Ludger.....	857 94
St. Hélène de Chester.....	96 31	St. Ludger, Rivière du Loup.....	1,304 62
St. Hélène de Kamouraska.....	796 55	St. Madeleine.....	2,348 33
St. Hénédine.....	1,212 37	St. Magloire.....	485 18
St. Henri de Lévis.....	941 69	St. Malachie.....	1,004 10
St. Hermas.....	1,020 87	St. Malo.....	541 58
St. Herménégilde.....	261 98	St. Marc.....	397 94
St. Hilaire Station.....	663 40	St. Marc des Carrières.....	1,125 27
St. Hilaire Village.....	583 34	St. Marcel de l'Islet.....	427 44
St. Hilarion.....	169 95	St. Marcel de Richelieu.....	199 27
St. Hippolyte de Kilkenny.....	249 14	St. Marguerite de Dorchester.....	562 28
St. Honoré.....	672 66	St. Marie Beauce.....	4,220 46
St. Hubert.....	679 12	St. Marie Salomé.....	233 22
St. Hugues.....	928 36	St. Marthe.....	346 20
St. Hyacinthe.....	29,623 37	St. Martin, Laval.....	302 00
St. Ignace du Lac.....	209 40	St. Martine.....	799 28
St. Irénée.....	391 08	St. Mathias.....	1,066 31
St. Isidore D'Auckland.....	340 52	St. Mathieu Rimouski.....	427 82
St. Isidore Dorchester.....	753 20	St. Mathieu de Laprairie.....	193 15
St. Isidore Laprairie.....	469 13	St. Maurice.....	694 96
St. Jacques.....	2,107 55	St. Mélanie.....	293 82
St. Jacques le Mineur.....	223 25	St. Michel de Bellechasse.....	820 56
St. Janvier.....	422 62	St. Michel de Napierville.....	160 28
St. Jean.....	18,698 90	St. Michel de Rougemont.....	543 46
St. Jean Baptiste de Rouville.....	633 33	St. Michel des Saints.....	1,593 01
St. Jean Chrysostôme de Lévis.....	402 74	St. Moïse.....	331 56

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF QUEBEC—*Continued*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
St. Moïse Station.....	949 68	St. Téléphore.....	393 44
Ste. Monique de Nicolet.....	588 32	St. Thécle.....	1,125 55
Ste. Monique des Deux Montagnes.....	231 61	St. Thécle Station.....	805 09
St. Narcisse.....	1,214 54	St. Théodore.....	320 69
St. Nazaïre.....	372 46	St. Théodore d'Acton.....	380 94
St. Nicholas.....	238 06	St. Théophile.....	361 02
St. Nicholas Station.....	286 99	Ste. Thérèse de Blainville.....	4,745 01
St. Norbert Berthier.....	291 96	St. Thomas de Joliette.....	365 43
St. Norbert d'Arthabaska.....	331 13	St. Timothée.....	568 01
St. Octave.....	747 47	St. Tite.....	3,317 13
St. Odilon.....	369 46	St. Tite des Caps.....	402 17
St. Omer.....	457 62	St. Ubalde.....	969 01
St. Ours.....	1,171 43	St. Ulric.....	1,039 32
St. Pacôme.....	1,666 79	St. Urbain de Charlevoix.....	487 43
St. Pamphile.....	1,520 70	St. Urbain de Châteauguay.....	390 93
St. Pascal.....	3,077 09	Ste. Ursule.....	787 90
St. Paul de Chester.....	429 30	St. Valentin.....	325 25
St. Paul du Buton.....	609 67	St. Valéry.....	326 34
St. Paulin.....	949 45	St. Valérien de Rimouski.....	329 61
St. Paul l'Ermite.....	312 09	St. Vallier.....	453 28
Ste. Perpétue.....	407 14	St. Vallier Station.....	340 19
Ste. Pétronille.....	271 34	Ste. Véronique.....	209 76
St. Philémon.....	459 27	St. Vianney.....	320 26
St. Philippe d'Argenteuil.....	476 09	Ste. Victoire.....	290 68
St. Philippe de Laprairie.....	600 71	St. Victor de Tring.....	1,271 16
St. Philippe de Néri.....	720 56	St. Vincent de Paul.....	2,702 04
Ste. Philomène.....	304 28	St. Wenceslas.....	509 07
Ste. Philomène de Fortierville.....	769 69	St. Zacharie.....	2,988 34
St. Pie.....	2,099 45	St. Zénon.....	421 70
St. Pierre Baptiste.....	276 35	St. Zéphirin.....	591 28
St. Pierre les Becquets.....	709 70	St. Zotique.....	205 16
St. Pierre Montmagny.....	507 07	Sabrevois.....	266 14
St. Placide.....	328 43	Sandy Beach Centre.....	302 20
St. Polycarpe.....	2,414 28	Sanatorium du Lac Edouard.....	950 67
St. Prime.....	708 23	Sault au Mouton.....	347 56
St. Prosper.....	673 55	Sawyerville.....	1,952 42
St. Prosper de Dorchester.....	990 41	Sayabec.....	769 30
St. Raphaël Bellechasse.....	1,122 92	Sayabec Station.....	2,949 09
St. Raymond.....	3,041 18	Scotstown.....	2,657 82
St. Rémi.....	3,196 06	Scott Junction.....	1,019 71
St. Rémi d'Amherst.....	483 21	Senneterre.....	1,152 76
St. Rémi de Tingwick.....	341 03	Seven Islands.....	444 85
St. Robert.....	305 36	Shawbridge.....	923 48
St. Roch de Richelieu.....	606 71	Shawinigan Falls.....	* 21,911 16
St. Roch des Aulnaies.....	455 04	*Divided as follows:—	
St. Roch l'Achigan.....	788 28	Head Office.....	20,366 07
St. Romain.....	241 52	Sub Office No. 1.....	1,545 09
St. Romuald d'Etchemin.....	1,602 78	Shawville.....	3,788 68
St. Rosaire.....	684 43	Sheenborough.....	411 24
Ste. Rosalie.....	764 99	Sherbrooke.....	* 102,924 65
Ste. Rose.....	1,257 45	*Divided as follows:—	
Ste. Rose de Lima.....	478 65	Head Office.....	59,724 87
Ste. Rose de Watford.....	448 18	Sub-Office No. 1.....	9,012 58
Ste. Rose du Dégel.....	2,691 95	Sub-Office No. 2.....	9,473 43
Ste. Sabine.....	158 52	Sub-Office No. 3.....	3,633 97
Ste. Sabine de Bellechasse.....	239 83	Sub-Office No. 4.....	20,139 87
Ste. Sabine Station.....	212 01	Sub-Office No. 5.....	939 93
St. Samuel de Gayhurst.....	432 74	Sherrington.....	421 29
St. Sauveur des Montagnes.....	467 98	Shigawake.....	273 35
Ste. Scholastique.....	1,968 61	Sillery.....	461 50
St. Sébastien.....	510 67	Sixteen Island Lake.....	700 37
St. Sébastien de Beauce.....	701 68	Sorel.....	11,078 35
St. Siméon de Bonaventure.....	539 95	South Bolton.....	245 87
St. Siméon Charlevoix.....	447 94	South Durham.....	1,941 36
St. Simon de Bagot.....	419 38	South Quebec.....	558 80
St. Simon de Rimouski.....	562 60	South Roxton.....	924 38
St. Sixte.....	185 18	South Stukely.....	533 35
Ste. Sophie de Lacorne.....	285 70	Spring Hill.....	415 04
Ste. Sophie de Lévrard.....	858 72	Squatteck.....	306 00
Ste. Sophie de Mégantic.....	456 04	Stanbridge East.....	814 44
St. Stanislas de Champlain.....	1,145 50	Stanbridge Station.....	273 24
St. Stanislas de Kostka.....	353 24	Standon.....	528 03
St. Sylvestre.....	412 59	Stanstead.....	3,307 31
St. Sylvestre.....	1,025 32	Stoke Centre.....	334 87

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF QUEBEC—*Concluded*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Stornoway.....	332 38	Valracine.....	220 79
Stratford Centre.....	345 25	Val Tétreau.....	343 03
Sully.....	411 53	Varenes.....	980 83
Sunny Bank.....	241 40	Vaudreuil.....	1,298 80
Sutton.....	5,810 04	Vaudreuil Station.....	1,441 25
Sutton Junction.....	462 91	Venosta.....	345 11
Sweetsburg.....	1,193 44	Verchères.....	1,084 20
Tadoussac.....	1,525 31	Victoriaville.....	13,946 85
Tailon.....	422 88	Viger.....	661 13
Taschereau.....	2,519 56	Village Blier.....	797 42
Terrebonne.....	4,033 46	Village des Aulnaies.....	361 73
Thetford Mines.....*	13,144 11	Village Richelieu.....	706 90
*Divided as follows:—		Ville la Salle.....	5,171 38
Head Office.....	12,849 72	Ville Marie.....	2,541 67
Thetford Sud.....	294 39	Villemontel.....	1,121 42
Thetford Mines West.....	1,359 56	Villeroi.....	354 84
Thurso.....	2,087 69	Vimy Ridge Mine.....	139 36
Tikuape.....	590 75	Vinton.....	317 40
Timiskaming Station.....	7,310 88	Wakefield.....	1,266 69
Tingwick.....	536 87	Waltham Station.....	521 37
Tomifobia.....	448 50	Warden.....	1,373 52
Tourville.....	792 28	Warwick.....	3,188 77
Trenholme.....	226 17	Waterloo.....	5,731 28
Tring Junction.....	1,102 82	Waterville.....	1,735 46
Trois Pistoles.....	4,265 82	Way's Mills.....	289 72
Trois Rivières.....*	66,225 74	Weedon.....	1,381 78
*Divided as follows:—		Weir.....	500 62
Head Office.....	53,993 07	West Brome.....	472 99
Sub-Office No. 1.....	8,228 56	West Broughton.....	437 63
Sub Office No. 2.....	4,004 11	West Shefford.....	1,068 99
Uxverton.....	224 31	Wickham West.....	1,593 53
Upper Bedford.....	1,787 06	Windsor.....	3,105 39
Upper Melbourne.....	394 63	Windsor East.....	1,249 48
Upton.....	1,047 76	Woburn.....	382 91
Val Barrette.....	635 98	Wolfstown.....	222 07
Val Brilliant.....	2,080 77	Wotton.....	1,049 48
Valcourt.....	1,247 16	Wright.....	323 28
Val David.....	396 96	Wyman.....	435 21
Val des Bois.....	223 65	Yamachiche.....	1,416 68
Val Jalbert.....	557 48	Yamaska.....	439 49
Vallée Jonction.....	615 50	Yamaska Est.....	379 88
Valleyfield.....	11,850 09	Non-Accounting Post Offices.....	134,603 19
Valmorin.....	589 54		
Val Quesnel.....	420 48		
			6,157,453 96

PROVINCE OF NOVA SCOTIA

Advocate Harbour.....	773 78	Bedford.....	1,996 31
Afton.....	332 92	Belleville.....	255 22
Amherst.....	*32,256 52	Belliveau Cove.....	551 60
*Divided as follows:—		Belmont.....	554 09
Head Office.....	31,199 33	Berwick.....	4,303 31
Sub-Office No. 1.....	743 30	Bible Hill.....	939 26
Sub-Office No. 2.....	313 89	Big Bras d'Or.....	263 69
Amirault Hill.....	158 00	Bill Town.....	180 13
Annapolis Royal.....	6,431 66	Birch Grove.....	369 88
Antigonish.....	12,437 93	Blandford.....	319 91
Aradia.....	393 34	Block House.....	337 82
Arichat.....	1,514 63	Boylston.....	570 10
Athol.....	218 54	Bridgeport.....	587 66
Auburn.....	464 41	Bridgetown.....	6,649 97
Avonport Station.....	459 98	Bridgeville.....	185 68
Aylesford.....	2,942 17	Bridgewater.....	14,406 13
Baddeck.....	2,551 08	Brighton.....	209 33
Bailey's Brook.....	185 63	Brookfield, Colchester.....	908 38
Barrington.....	1,840 14	Brooklyn, Queens.....	459 90
Barrington Passage.....	1,133 74	Caledonia, Queens.....	1,574 22
Bates' Corners.....	750 06	Caledonia Mines.....	1,336 31
Barton.....	304 81	Caledonia Mines.....	458 71
Bass River.....	1,080 74	Cambridge Station.....	3,379 31
Bear River, Digby.....	3,553 98	Canning.....	4,432 68
		Canso.....	

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF NOVA SCOTIA—*Continued*

Name of Office	Revenue	Name of Office	Revenue
	\$ cts.		\$ cts.
Cape North.....	265 33	Guysborough.....	2,792 83
Cape St. Mary.....	95 75	Halifax.....	*410,075 00
Carleton.....	542 00	*Divided as follows:—	
Centre Burlington.....	306 10	Head Office.....	280,212 34
Centreville, Kings.....	555 56	Sub-Office No. 2.....	6,080 74
Chester.....	3,604 05	Sub-Office No. 3.....	2,650 00
Chester Basin.....	741 31	Sub-Office No. 4.....	16,518 10
Cheticamp.....	1,213 22	Sub-Office No. 5.....	5,321 22
Cheverie.....	401 11	Sub-Office No. 6.....	77,380 00
Chignecto.....	167 80	Sub-Office No. 6A.....	
Christmas Island.....	316 59	Sub-Office No. 7.....	5,539 53
Church Point.....	1,216 16	Armdale.....	2,296 69
Clarke's Harbour.....	1,477 18	Fairview Station.....	947 95
Clementsport.....	857 97	North End.....	13,128 43
Clementsvale.....	401 00	Hampton.....	421 61
Cleveland.....	273 42	Hantsport.....	2,416 81
Clyde River.....	437 69	Harbourville.....	157 92
Cold Brook Station.....	286 50	Havre Boucher.....	431 97
Collingwood Corner.....	483 17	Hazel Hill.....	805 20
Conquerall Banks.....	229 26	Head of Jeddore.....	225 60
Cross Roads, Country Harbour.....	296 44	Head of St. Margaret's Bay.....	221 62
Curry's Corner.....	369 15	Heatherton.....	380 89
Dartmouth.....	11,827 72	Hebron.....	1,009 65
Dayspring.....	307 49	Hemford.....	357 32
Debert Station.....	782 59	Hopewell.....	983 90
Deep Brook.....	672 81	Hortonville.....	334 11
Denmark.....	660 73	Hubbards.....	1,197 57
D'Escousse.....	514 59	Imperoyal.....	586 06
Digby.....	7,857 84	Ingonish.....	262 76
Diligent River.....	224 76	Ingramport.....	268 43
Dominion No. 4.....	821 97	Inverness.....	4,028 63
Dominion No. 6.....	644 00	Iona.....	426 87
Dublin Shore.....	268 71	Isaac's Harbour.....	407 38
Earltown.....	154 45	Joggin Mines.....	1,821 62
East Apple River.....	205 65	Jordan Falls.....	375 99
East Erinville.....	79 05	Judique North.....	146 44
East La Have.....	338 05	Kempt.....	290 88
East Port Medway.....	178 80	Kemptville.....	576 62
East Pubnico.....	317 11	Kennetcook Corner.....	620 49
East River St. Mary's.....	142 98	Kentville.....	16,447 61
East Southampton.....	244 16	Kingsport.....	456 92
Economy.....	396 78	Kingston.....	1,843 10
Eel Brook.....	244 48	La Have.....	839 82
Elderbank.....	395 05	Lantz Siding.....	209 00
Ellershouse.....	522 95	L'Ardoise.....	402 80
Elmsdale.....	1,078 38	Larry's River.....	228 11
Enfield.....	662 58	Lawrencetown.....	2,393 95
Englishtown.....	274 66	Lequille.....	377 13
Eureka.....	740 75	Liscomb.....	398 99
Falmouth.....	617 08	Little Bras d'Or.....	126 60
Five Islands.....	443 96	Little Bras d'Or Bridge.....	539 96
Florence.....	980 10	Little Brook.....	327 20
Forties Settlement.....	181 95	Little River Digby.....	478 85
Frankville.....	385 39	Liverpool.....	7,465 85
Freeport.....	1,032 36	Lochaber.....	197 33
Frizzleton.....	473 41	Lockeport.....	1,892 93
Gabarouse.....	276 73	Londonderry.....	949 11
Gaspereaux.....	1,264 17	Louisburg.....	2,152 79
Gay's River.....	248 44	Louisdale.....	348 72
Glace Bay.....	14,964 17	Lower Argyle.....	288 69
Glenholme.....	329 52	Lower East Pubnico.....	207 67
Glenwood.....	143 88	Lower L'Ardoise.....	283 01
Goldboro.....	597 04	Lower Wood Harbour.....	715 53
Gold River.....	205 82	Lunenburg.....	10,384 57
Grand Etang.....	463 77	Lydgate.....	172 07
Grand Narrows.....	203 66	Lyon's Brook.....	322 67
Grand Pré.....	684 75	McGray.....	98 77
Grand River.....	387 52	McKay's Corner.....	250 60
Granville Centre.....	352 54	Mabou.....	981 32
Granville Ferry.....	1,777 73	Maegan.....	969 32
Great Village.....	1,385 38	Mahone Bay.....	4,006 20
Greenfield.....	280 65	Main-a-Dieu.....	246 81
Greenville Station.....	154 70	Maitland Bridge.....	358 07
Greenwich.....	811 37	Maitland, Hants.....	926 70

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF NOVA SCOTIA—Continued

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Malagash.....	761 10	Port Hood.....	1,778 99
Marble Mountain.....	205 36	Port Hood Island.....	217 67
Margaree Forks.....	446 18	Port Howe.....	357 69
Margaree Harbour.....	492 16	Port La Tour.....	292 75
Margaretsville.....	470 80	Port Lorne.....	251 96
Marie Joseph.....	363 60	Port Maitland.....	798 63
Martin's Point.....	253 20	Port Medway.....	504 30
Martin's River.....	344 27	Port Morien.....	974 60
Marion Bridge.....	182 03	Port Mouton.....	588 45
Meadowville Station.....	505 50	Port Williams.....	1,833 11
Melvorn Square.....	473 22	Prospect.....	182 98
Merigomish.....	518 63	Pubnico.....	679 25
Meteghan.....	673 80	Pugwash.....	2,853 90
Meteghan River.....	734 44	Pugwash Junction.....	317 55
Meteghan Station.....	581 33	Queensport.....	355 50
Middle Musquodoboit.....	1,609 45	Quinan.....	57 55
Middle Stewiacke.....	249 11	Reserve Mines.....	1,247 61
Middleton, Annapolis.....	6,553 12	River Bourgeois.....	291 41
Middle West Pubnico.....	254 42	River Deny's Station.....	322 01
Midville Branch.....	98 03	River Hébert.....	2,349 83
Milford Station.....	813 74	River John.....	2,399 98
Millville, Kings.....	272 22	River Philip.....	329 23
Mill Village.....	537 90	Riverport.....	944 64
Milton.....	1,257 90	Rockdale.....	196 74
Monastery.....	358 29	Rose Bay.....	375 61
Morden.....	112 78	Roseway.....	187 54
Moser's River.....	378 53	Round Hill.....	464 42
Mosherville.....	175 55	St. Andrews.....	327 47
Mount Denison.....	249 14	Ste. Croix.....	290 94
Mount Uniacke.....	666 12	St. Peter's.....	2,130 48
Mulgrave.....	2,683 48	Sable River West.....	320 22
Musquodoboit Harbour.....	1,303 77	Salmon River, Digby.....	378 10
Nappan Station.....	481 51	Sandy Cove.....	496 53
Necum Teuch.....	174 25	Sandy Point.....	301 29
Neil's Harbour.....	226 04	Saulnierville.....	296 14
New Aberdeen.....	2,276 90	Saulnierville Station.....	163 79
New Albany.....	202 18	Scotch Village.....	388 75
New Campbellton.....	127 40	Scotsburn.....	1,100 17
New Germany.....	1,617 20	Scotsville.....	187 04
New Glasgow.....	31,630 89	Seabright.....	214 27
New Harbour.....	209 63	Shag Harbour.....	405 41
Newport.....	982 64	Sheet Harbour.....	1,820 37
Newport Landing.....	316 57	Shelburne.....	4,140 12
New Ross.....	769 52	Sherbrooke.....	1,774 47
New Waterford.....	5,878 46	Shinimecas Bridge.....	276 67
Nictaux Falls.....	357 81	Ship Harbour.....	345 47
Noel.....	489 94	Shubenacadie.....	2,887 22
North Brookfield.....	286 37	Smith's Cove.....	730 73
North East Harbour.....	167 32	Somerset.....	610 54
North Lochaber.....	660 23	Sonora.....	769 83
Northport.....	463 60	Southampton.....	303 23
North Sydney.....	15,538 70	South Brookfield.....	362 05
Old Barns.....	485 49	South Farmington.....	210 13
Old Bridgeport.....	2,286 77	South Gut of St. Ann's.....	121 39
Oldham.....	350 53	South Maitland.....	360 85
Orangedale.....	624 10	South Ohio.....	794 25
Oxford.....	4,910 87	Springfield.....	934 77
Oxford Junction.....	461 11	Springhill.....	10,873 31
Paradise.....	832 86	Springhill Junction.....	401 14
Parrsboro.....	6,055 71	Spry Bay.....	220 14
Petite de Grat Bridge.....	356 53	Stellarton.....	8,246 97
Petite Rivière Bridge.....	697 55	Stewiacke.....	2,355 91
Pictou.....	11,697 63	Strathlorne.....	125 85
Pictou Landing.....	230 75	Summerville.....	284 23
Plympton.....	281 20	Sunnybrae.....	381 24
Point Tupper.....	606 79	Surette Island.....	153 60
Pomquet.....	180 71	Sydney.....*	60,611 11
Port Bickerton.....	195 34	*Divided as Follows:—	
Port Clyde.....	338 44	Head Office.....	51,940 47
Port Dufferin.....	414 92	Ashby.....	1,898 68
Port George.....	287 49	Sydney Subway.....	5,002 13
Port Greville.....	715 65	Whitney Pier.....	1,769 78
Port Hastings.....	734 01	Sydney Mines.....	8,181 30
Port Hawkesbury.....	3,170 06	Tancook Island.....	338 56

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF NOVA SCOTIA—Concluded

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Tangier.....	437 00	Westchester Station.....	693 90
Tatamagouche.....	3,059 76	West Dublin.....	391 42
Thomson Station.....	415 30	Western Shore.....	423 08
Thorburn.....	1,250 38	West Gore.....	331 95
Three Mile Plains.....	368 66	West La Have.....	283 70
Tidnish.....	149 88	Westport.....	887 52
Tiverton.....	635 69	West Pubnico.....	347 53
Torbrook Mines.....	236 26	West River Station.....	426 24
Tracadie.....	321 34	Westville.....	5,591 28
Trenton.....	2,700 24	Weymouth.....	2,789 28
Truro.....	49,555 92	Weymouth North.....	543 85
Tusket.....	657 81	Whitehead.....	266 00
Upper Kennetcook.....	326 52	Whycocomagh.....	902 59
Upper Musquodoboit.....	899 54	Williamsdale East.....	92 45
Upper Port La Tour.....	193 00	Wilmot Station.....	659 94
Upper Stewiacke.....	1,260 45	Windsor.....	15,977 01
Wallace.....	1,138 98	Windsor Forks.....	270 18
Wallace Bridge.....	254 97	Windsor Junction.....	417 34
Walton.....	786 82	Wolfville.....	11,279 02
Waterville.....	1,674 51	Yarmouth.....	* 26,554 88
Waverley.....	205 70	* Divided as follows:—	
Wedgeport.....	389 36	Head Office.....	23,890 04
Wentworth Centre.....	141 67	Yarmouth South.....	2,664 84
West Arichat.....	539 56	Yarmouth North.....	1,994 37
West Bay.....	341 35	Non-Accounting Post Offices.....	113,871 87
West Branch River John.....	209 26		
			1,191,967 66

PROVINCE OF NEW BRUNSWICK

Adamsville.....	195 84	Castalia.....	398 71
Albert.....	1,075 54	Centreville.....	2,199 84
Alma.....	643 56	Chamcook.....	286 83
Anagance.....	454 49	Charlo Station.....	548 07
Andover.....	848 72	Chatham.....	11,655 86
Apohaqui.....	1,109 99	Chipman.....	2,713 60
Aroostook Junction.....	914 71	Clair.....	575 09
Arsenault Siding.....	104 30	Clifton, Kings.....	531 68
Atholville.....	558 06	Cocagne.....	223 83
Back Bay.....	249 26	Cody's.....	849 31
Baie Verte.....	464 09	Coldstream.....	446 71
Baker Brook.....	440 35	Cole's Island.....	510 25
Balmoral.....	331 19	College Bridge.....	548 12
Barnaby River.....	539 44	Collette.....	142 74
Bass River.....	276 79	Collina.....	404 14
Bath.....	2,293 21	Corn Hill.....	112 56
Bathurst.....	11,136 67	Cross Creek.....	737 37
Bayfield.....	780 11	Cumberland Bay.....	501 28
Beaver Harbour.....	366 29	Cupid.....	397 23
Beechwood.....	115 02	Dalhousie.....	3,995 95
Belleisle Creek.....	750 03	Debec.....	1,235 74
Benton.....	672 48	Derby.....	148 93
Blackville.....	1,404 13	Doaktown.....	2,015 29
Blissfield.....	233 80	Dorchester.....	2,236 55
Bloomfield Station.....	435 74	Douglastown.....	1,291 40
Boiestown.....	1,421 35	Dupey's Corner.....	149 95
Brest.....	75 63	Durham Bridge.....	389 91
Bristol.....	929 88	Durham Centre.....	470 34
Brown's Flats.....	370 19	East Bathurst.....	614 73
Buctouche.....	2,084 17	East Florenceville.....	1,748 15
Burnsville.....	384 51	East St. John.....	5,050 82
Burnt Church.....	311 86	Edgett's Landing.....	503 22
Burnt Land Brook.....	20 71	Edmundston.....	11,824 57
Burt's Corner.....	615 78	Eel River Crossing.....	599 20
Butternut Ridge.....	1,202 92	Elgin.....	1,213 85
Cambridge.....	303 36	Enniskillen Station.....	283 89
Campbellton.....	19,985 33	Fairhaven.....	167 82
Canaan Station.....	142 35	Fairville.....	5,767 53
Canterbury Station.....	1,388 30	Five Fingers.....	217 55
Cape Bald.....	332 29	Florenceville.....	901 19
Cape Tormentine.....	520 68	Fredericton.....	62,134 10
Caraquet.....	2,527 09	Fredericton Junction.....	1,151 27

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF NEW BRUNSWICK—*Concluded*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
St. Quentin.....	1,674 65	Tracadie.....	1,884 89
St. Stephen.....	17,525 53	Tracey.....	525 72
Sackville.....	14,871 41	Upham.....	312 79
Salisbury.....	1,411 23	Upper Blackville.....	412 30
Salmonhurst.....	461 35	Upper Gagetown.....	260 16
Seal Cove.....	690 69	Upper Kent.....	439 85
Shediac.....	4,255 83	Upper Poekmouche.....	292 20
Sheffield.....	157 05	Upper Sackville.....	908 65
Shippigan.....	1,004 74	Upper Woodstock.....	342 12
Shives Athol.....	306 49	Verret.....	76 32
Siegas.....	253 17	Victoria.....	758 49
South Branch of St. Nicholas River..	162 93	Waterside.....	62 08
South Devon.....	2,232 22	Welchpool.....	598 31
South Nelson.....	883 63	Welsford.....	853 33
Springfield, Royal.....	286 76	West Bathurst.....	3,090 18
Stanley.....	1,680 09	Westfield.....	321 48
Stickney.....	228 31	Whitehead.....	329 15
Stonehaven.....	283 78	Wilson's Beach.....	502 27
Sunnybrae.....	883 64	Windsor.....	110 72
Sussex.....	13,548 10	Wirral.....	252 72
Sussex Corner.....	603 57	Woodstock.....	18,137 40
Tabucintac.....	558 28	Young's Cove Road.....	530 30
Taymouth.....	449 65	Zealand Station.....	305 29
The Glades.....	737 30	Non-Accounting Post Offices.....	74,447 16
Tilley Road.....	192 02		
			1,211,981 75

PROVINCE OF PRINCE EDWARD ISLAND

Albany.....	1,357 07	Kinross.....	323 46
Alberton.....	3,092 08	Miscouche.....	631 75
Annapdale, Lot 56.....	237 53	Montague.....	4,467 64
Armada.....	339 10	Morrell.....	900 71
Beaton's Mills.....	347 71	Mount Stewart.....	1,418 39
Bedeque.....	446 53	Murray Harbour.....	1,008 46
Bedford Station.....	228 30	Murray River.....	898 40
Belfast.....	508 40	New Glasgow.....	222 89
Bloomfield Station.....	704 02	New London.....	511 62
Bonshaw.....	400 28	New Wiltshire.....	734 13
Breadalbane.....	967 68	Northam.....	453 53
Bristol.....	222 79	O'Leary Station.....	2,437 45
Cape Traverse.....	138 11	Peake Station.....	517 34
Cardigan.....	1,265 23	Piusville.....	931 42
Carleton Siding.....	691 99	Portage, Prince.....	358 12
Central Bedeque.....	424 64	Port Borden.....	565 40
Charlottetown.....	56,277 53	Pownall.....	250 12
Clyde River.....	422 69	Princetown.....	724 11
Coleman.....	602 50	Richmond.....	603 95
Conway Station.....	340 89	St. Louis.....	668 61
Crapaud.....	440 11	St. Mary's Road.....	606 65
Dundas Centre.....	361 53	St. Peter's Bay.....	1,272 82
East Baltic.....	365 69	Souris East.....	3,743 31
Ellerslie.....	546 31	Stanley Bridge.....	266 42
Elmira.....	495 93	Summerside.....	18,252 22
Elmsdale.....	553 98	Tignish.....	2,302 57
Emerald.....	615 60	Tyne Valley.....	692 72
Fredericton Station.....	410 25	Vernon Bridge.....	503 80
Freetown.....	565 42	Vernon River.....	327 99
French River.....	446 08	Victoria.....	643 34
Georgetown.....	1,217 83	Wellington Station.....	1,003 01
Hopefield.....	276 34	Wood Islands North.....	229 30
Howland.....	402 35	Non-Accounting Post Offices.....	7,321 06
Hunter's River.....	1,905 29		
Kensington.....	2,788 12		136,664 01
Kinkora.....	465 40		

Gross Postal Revenue of Accounting Offices—*Continued*

PROVINCE OF MANITOBA

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Alexander.....	1,385 87	Dominion City.....	1,322 00
Alonsa.....	1,335 55	Douglas Station.....	558 16
Altamont.....	809 76	Dropmore.....	566 90
Altona.....	2,667 63	Dunrea.....	1,025 94
Amaranth.....	456 41	Durban.....	1,169 31
Angusville.....	1,185 71	East Selkirk.....	552 60
Arborg.....	1,815 90	Ebor.....	412 70
Arden.....	1,628 14	Eden.....	1,020 78
Argyle.....	340 59	Edrans.....	546 05
Arnaud.....	762 82	Elgin.....	1,914 61
Arrow River.....	406 99	Elie.....	820 13
Ashern.....	1,359 96	Elkhorn.....	3,004 47
Ashville.....	312 32	Elm Creek.....	2,036 91
Austin.....	1,480 56	Elphinstone.....	994 38
Bagot.....	560 43	Elva.....	633 14
Baldur.....	2,016 17	Emerson.....	4,040 88
Balmoral.....	791 36	Erickson.....	1,240 99
Bannerman.....	355 84	Ericksdale.....	1,849 18
Barrows.....	151 63	Erinview.....	187 07
Basswood.....	1,243 70	Ethelbert.....	1,559 85
Beaconia.....	354 91	Ewart.....	276 11
Beaman.....	89 06	Fairfax.....	381 07
Beausejour.....	2,120 22	Fairford.....	350 73
Beaver.....	234 16	Fannystelle.....	1,012 22
Belmont.....	2,513 05	Firdale.....	212 69
Benito.....	1,942 13	Fisher Branch.....	1,049 89
Beresford.....	445 46	Fisher River.....	232 01
Bethany.....	465 44	Fork River.....	904 26
Beulah.....	609 38	Forrest Station.....	333 10
Bield.....	265 52	Fort Garry.....	661 26
Binscarth.....	2,222 51	Fort White.....	451 75
Birch River.....	616 10	Foxwarren.....	2,023 81
Bird's Hill.....	450 80	Franklin.....	1,109 62
Birnie.....	659 37	Gardenton.....	491 71
Birtle.....	3,260 40	Garland.....	449 99
Boissevain.....	4,844 65	Garson Quarry.....	453 12
Bowsman River.....	2,835 11	Gilbert Plains.....	4,606 69
Bradwardine.....	590 40	Gimli.....	1,788 70
Brandon.....	101,315 73	Giroux.....	584 23
Broad Valley.....	339 60	Gladstone.....	3,453 63
Brookdale.....	859 40	Glenboro.....	2,635 51
Broomhill.....	282 70	Glencairn.....	276 46
Brunkild.....	705 67	Glenella.....	1,327 90
Bruxelles.....	411 69	Glenora.....	452 64
Bunclody.....	213 14	Goodlands.....	510 11
Butler Station.....	239 29	Grand Clairière.....	621 68
Cameron.....	139 30	Grand Marais.....	239 41
Camper.....	373 68	Grand View.....	4,065 31
Carberry.....	3,846 61	Graysville.....	758 24
Cardale.....	709 46	Great Falls.....	1,067 46
Cardinal.....	315 48	Green Ridge.....	275 61
Carman.....	7,758 20	Greenway.....	840 07
Carnegie.....	166 40	Gregg.....	265 01
Carroll.....	740 84	Gretna.....	1,963 67
Cartwright.....	2,171 21	Griswold.....	1,326 48
Chatfield.....	432 37	Guntton.....	450 92
Clandeboyne.....	481 43	Hamiota.....	3,141 37
Clan William.....	1,196 04	Harcus.....	179 69
Clear Water.....	862 81	Harding.....	468 66
Cordova.....	304 70	Hargrave.....	309 82
Coulter.....	339 36	Harrowby.....	353 50
Crandall.....	1,161 19	Harte Station.....	222 20
Cromer.....	649 43	Hartney.....	3,943 28
Crystal City.....	2,458 66	Haskett.....	448 86
Cypress River.....	1,654 55	Hayfield.....	348 05
Dand.....	584 55	Haywood.....	526 93
Darlingford.....	1,823 47	Headingley.....	1,019 01
Dauphin.....	19,218 31	Helston.....	292 77
Decker.....	599 46	Herb Lake.....	242 87
Deepdale.....	623 58	High Bluff.....	865 30
Deer Horn.....	282 32	Hilton.....	360 53
Deleau.....	551 84	Hodgson.....	769 50
Deloraine.....	4,838 14	Holland.....	3,007 97
Desford.....	372 67	Holmfield.....	999 47

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF MANITOBA—Continue

Name of Office	Revenue		Name of Office	Revenue	
	\$	cts.		\$	cts.
Homewood.....	463	25	Ninette.....	3,672	06
Hulton.....	1,557	40	Ninga.....	1,528	85
Ingelow.....	179	80	Niverville.....	552	38
Inglis.....	1,190	00	Norgate.....	202	19
Inwood.....	987	35	Notre Dame de Lourdes.....	1,201	57
Isabella.....	522	27	Oak Bank.....	596	15
Janow.....	755	78	Oakburn.....	1,575	60
Justice.....	376	75	Oak Lake.....	2,817	36
Kaleida.....	367	83	Oak Point.....	511	18
Katrine.....	265	06	Oak River.....	1,559	92
Kawende.....	1,452	01	Oberon.....	277	04
Kelloe.....	701	58	Ochre River.....	1,128	33
Kelwood.....	1,485	87	Otterburne.....	2,588	15
Kemnay.....	274	01	Petersfield.....	651	28
Kenton.....	1,135	96	Pettapiece.....	262	55
Kenville.....	823	68	Pierson.....	1,315	77
Keyes.....	432	68	Pilot Mound.....	3,097	45
Killarney.....	5,193	19	Pinawa.....	224	79
Kirkella.....	397	89	Pine Falls.....	3,349	14
Kirkfield Park.....	348	43	Pine River.....	1,075	25
Komarno.....	438	58	Piney.....	478	75
La Broquerie.....	516	36	Pipestone.....	1,362	29
Lac du Bonnet.....	1,649	90	Plumas.....	1,484	30
Langruth.....	1,165	70	Plum Coulee.....	2,004	45
Larivière.....	1,228	27	Pointe du Bois.....	469	25
La Salle.....	520	10	Pope.....	235	56
Lauder.....	1,148	55	Poplarfield.....	422	50
Laurier.....	922	03	Poplar Point.....	708	53
Lavenham.....	374	04	Portage la Prairie.....	28,239	44
Lena.....	319	20	Purves.....	406	38
Lenore.....	991	24	Rapid City.....	3,388	13
Letellier.....	1,136	20	Rathwell.....	1,512	31
Loretto.....	381	74	Reaburn.....	238	73
Lowe Farm.....	852	72	Regent.....	468	22
Lundar.....	1,457	33	Renwer.....	321	45
Lyleton.....	1,194	42	Reston.....	3,667	41
McAuley.....	1,155	58	Ridgeville.....	573	32
McConnell.....	467	24	Riding Mountain.....	464	46
McCreary.....	1,829	74	Rivers.....	2,333	56
Macdonald.....	602	03	Riverton.....	1,559	31
Macgregor.....	2,697	33	Roblin.....	3,417	58
Magnet.....	313	59	Roland.....	2,768	54
Makaroff.....	556	62	Rorketon.....	585	29
Makinak.....	874	71	Rosebank.....	469	43
Manitou.....	4,005	48	Rose Isle.....	606	18
Manson.....	646	97	Rosenfeld.....	833	19
Mariapolis.....	898	40	Rosburn.....	1,988	57
Marquette.....	569	68	Rossendale.....	542	72
Mather.....	1,004	71	Rounthwaite.....	447	62
Matlock.....	303	13	Russell.....	4,733	95
Mayfield Station.....	209	23	Ste. Agathe.....	653	40
Medora.....	788	04	St. Alphonse.....	224	05
Melita.....	4,356	95	St. Amelie.....	225	68
Miami.....	1,917	00	St. Anne des Chênes.....	1,212	44
Millwood.....	295	75	St. Claude.....	1,144	91
Miniota.....	1,792	71	St. Elizabeth.....	304	58
Minitonas.....	1,381	58	St. Eustache.....	244	87
Minnedosa.....	8,140	66	St. Jean Baptiste.....	1,104	23
Minto.....	1,358	02	St. Laurent.....	701	08
Moline.....	439	01	St. Lazare.....	636	05
Moorepark.....	438	49	St. Norbert.....	1,304	23
Morden.....	7,056	47	St. Pierre Jolys.....	1,671	26
Morris.....	2,771	72	Ste. Rose du Lac.....	1,752	81
Mountainside.....	264	32	Sandy Lake.....	908	61
Mowbray.....	286	12	Sanford.....	942	89
Muir.....	114	56	Scandinavia.....	77	15
Mulvihill.....	666	20	Selkirk.....	7,724	33
Myrtle.....	632	71	Settling Lake.....	236	32
Napinka.....	1,562	68	Shellmouth.....	689	48
Narcisse.....	406	61	Shoal Lake.....	5,291	51
Neelin.....	554	47	Sidney.....	1,071	18
Neepawa.....	10,420	40	Sifton.....	3,215	14
Nesbitt.....	794	18	Silverton Station.....	333	83
Newdale.....	2,106	82	Sinclair Station.....	841	19

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF MANITOBA—Concluded

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Snow Flake.....	1,026 43	Winnipeg—Con.	
Solsgrith.....	1,112 44	Station B.....	25,298 49
Somerset.....	2,146 29	Station C.....	15,648 96
Souris.....	7,306 75	Station D.....	13,309 29
Sperling.....	1,587 83	Station K.....	7,480 05
Sprague.....	601 63	Sub-Office No. 1.....	16,894 45
Starbuck.....	1,426 07	Sub-Office No. 3.....	24,670 97
Stead.....	204 67	Sub-Office No. 4.....	60,529 75
Steeprock.....	534 48	Sub-Office No. 5.....	11,820 72
Steinbach.....	1,839 16	Sub-Office No. 6.....	15,239 41
Stephenfield.....	236 30	Sub-Office No. 7.....	751 69
Stockton.....	521 12	Sub-Office No. 8.....	4,130 71
Stonewall.....	3,745 62	Sub-Office No. 9.....	8,116 81
Stony Mountain.....	680 06	Sub-Office No. 10.....	10,143 40
Strathclair.....	2,263 64	Sub-Office No. 11.....	3,012 63
Stuartburn.....	283 42	Sub-Office No. 12.....	5,009 98
Swan Lake.....	1,593 17	Sub-Office No. 13.....	5,207 07
Swan River.....	5,550 61	Sub-Office No. 14.....	5,493 74
Teulon.....	2,062 57	Sub-Office No. 15.....	11,472 90
The Pas.....	8,754 56	Sub-Office No. 16.....	1,626 80
Thornhill.....	576 83	Sub-Office No. 17.....	6,321 33
Tilston.....	974 20	Sub-Office No. 18.....	5,133 40
Tolstoi.....	527 93	Sub-Office No. 19.....	7,606 75
Toutes Aides.....	322 32	Sub-Office No. 20.....	4,222 65
Transcona.....	4,668 74	Sub-Office No. 21.....	9,939 68
Treesbank.....	459 11	Sub-Office No. 22.....	6,537 72
Treherne.....	3,321 78	Sub-Office No. 23.....	74,889 00
Two Creeks.....	382 60	Sub-Office No. 24.....	2,546 28
Tyndall.....	553 54	Sub-Office No. 25.....	1,141 73
Ukrania.....	243 10	Sub-Office No. 26.....	1,436 38
Underhill.....	175 32	Sub-Office No. 27.....	4,956 23
Valley River.....	513 63	Dickens.....	1,921 00
Vassar.....	659 21	East Kildonan.....	411 80
Victoria Beach.....	577 41	Fort Rouge.....	3,660 70
Virden.....	8,947 12	Inkster.....	6,406 20
Vista.....	454 18	Kildonan West.....	1,656 56
Vita.....	881 32	King Edward.....	563 09
Wakopa.....	222 06	Louise Bridge.....	8,650 33
Warrenton.....	547 08	Morse Place.....	261 76
Waskada.....	2,212 04	Norwood Grove.....	13,317 69
Wawanesa.....	8,317 65	St. Boniface.....	10,359 36
Wellwood.....	1,156 95	St. Vital.....	877 77
Westbourne.....	868 13	Sturgeon Creek.....	369 16
Wheatland.....	215 91	Winnipeg Beach.....	1,630 52
Whitemouth.....	1,012 64	Winnipegosis.....	2,179 21
Whitewater.....	297 16	Woodlands.....	647 23
Willen.....	331 03	Woodnorth.....	632 08
Winkler.....	3,372 80	Woodside.....	122 17
Winnipeg.....	*3,279,374 20	Non-Accounting Post Offices.....	48,797 70
*Divided as follows:—			
Head Office.....	2,860,329 81		3,930,466 64

PROVINCE OF SASKATCHEWAN

Abbey.....	2,000 54	Annaheim.....	455 66
Aberdeen.....	1,773 58	Antelope.....	606 88
Abernethy.....	2,272 31	Antler.....	1,397 75
Adanac.....	821 77	Arborsfield.....	375 81
Admiral.....	2,359 22	Archerwill.....	460 99
Aiktow.....	302 55	Areola.....	5,031 17
Alameda.....	2,288 72	Ardath.....	916 47
Albertville.....	286 91	Ardill.....	438 82
Alida.....	943 62	Argo.....	269 77
Allan.....	2,033 93	Armley.....	606 92
Alsask.....	2,689 61	Arran.....	1,295 33
Amazon.....	292 83	Artland.....	659 42
Amsterdam.....	205 63	Asquith.....	2,125 46
Amulet.....	927 62	Assiniboia.....	10,945 78
Anerley.....	408 14	Atwater.....	692 74
Aneroid.....	3,241 11	Avonhurst.....	360 98
Anglia.....	786 80	Avonlea.....	2,383 63

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF SASKATCHEWAN—Continued

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Aylesbury.....	1,360 94	Carmichael.....	765 93
Bagley.....	239 64	Carnduff.....	4,040 05
Baildon.....	259 99	Caron.....	1,459 72
Balcarres.....	3,453 43	Carruthers.....	632 19
Baldwinton.....	358 68	Cavell.....	432 28
Balgonie.....	1,410 90	Cedoux.....	691 98
Bangor.....	787 78	Central Butte.....	2,044 85
Barbour.....	158 61	Ceylon Station.....	2,091 73
Baring.....	244 01	Chamberlain.....	1,096 28
Bateman.....	1,366 35	Chaplin.....	1,755 73
Battleford.....	7,145 04	Charlotte.....	38 83
Battum.....	616 32	Chipperfield.....	157 24
Bayard Station.....	290 30	Churchbridge.....	1,281 98
Beadle.....	428 27	Clair.....	1,054 44
Beatty.....	889 62	Clavet.....	368 54
Beafield.....	195 30	Claybank.....	700 10
Bechard.....	356 03	Claydon.....	288 49
Beechy.....	1,385 34	Cleeves.....	381 49
Belle Plaine.....	706 07	Climax.....	2,042 49
Bender.....	543 44	Cloan.....	145 80
Bengough.....	3,219 93	Clouston.....	571 75
Benson.....	898 63	Cochin.....	192 48
Bethune.....	1,972 50	Coderre.....	1,198 00
Beverley Station.....	394 72	Codette Station.....	1,122 48
Bienfait.....	2,324 91	Coleville.....	746 97
Biggar.....	8,706 87	Colfax.....	711 57
Big River.....	1,201 90	Colgate.....	902 05
Birch Hills.....	3,343 00	Colonsay.....	1,676 91
Birmingham.....	181 99	Congress.....	906 62
Birsay.....	1,384 00	Conquest.....	2,728 45
Bjorkdale.....	131 21	Consul.....	617 23
Bladworth.....	1,801 69	Coppen.....	437 01
Blaine Lake.....	2,725 13	Corinne.....	359 34
Blueher.....	653 15	Corning.....	805 06
Blumenhof.....	504 76	Courval.....	216 58
Boharm.....	471 26	Craik.....	3,988 62
Borden.....	2,125 30	Crane Valley.....	653 73
Bounty.....	860 84	Craven.....	1,187 16
Braeken.....	1,098 59	Creelman.....	2,347 23
Braddock.....	269 13	Crestwynd.....	522 82
Bradwell.....	1,036 91	Crichton.....	383 76
Brancepeth.....	444 07	Crooked River.....	473 47
Bratton.....	247 49	Cudworth.....	2,547 40
Bredenbury.....	1,660 00	Cupar.....	3,276 70
Bresaylor.....	350 91	Cut Knife.....	2,069 05
Bridgford.....	616 83	Cymric.....	764 11
Briercrest.....	1,686 22	Dafce.....	1,489 25
Broadacres.....	511 16	Dahinda.....	423 42
Broadview.....	3,926 02	Dalmeny.....	706 65
Brook.....	1,632 55	Dana.....	855 20
Broderick.....	1,688 48	D'Arcy Station.....	708 76
Bromhead.....	1,794 61	Darmody.....	420 89
Brooksby.....	834 43	Davidson.....	4,930 35
Browning.....	441 32	Davin.....	389 62
Brownlee.....	1,371 96	Davis.....	405 07
Bruno.....	2,948 44	Daylesford.....	293 70
Buchanan.....	2,508 21	Daysville.....	97 41
Bulyea.....	1,447 10	Debden.....	954 78
Burstall.....	1,244 14	Delisle.....	2,497 12
Buttress.....	219 18	Delmas.....	707 65
Cabri.....	3,981 06	Demaine.....	865 78
Cadillac.....	2,510 40	Dendron.....	155 21
Calder Station.....	1,669 12	Denholm.....	1,099 48
Candiac Station.....	874 89	Denzil.....	1,880 73
Cando.....	723 80	Dewar Lake.....	348 49
Canora.....	5,445 04	Dilke.....	821 93
Cantuar.....	448 68	Dinsmore.....	1,941 48
Canuck.....	204 32	Disley.....	629 35
Canwood.....	2,044 98	Doddsland.....	1,780 14
Cardross.....	250 34	Dollard.....	900 20
Cariavale.....	1,391 12	Domremy.....	1,134 56
Carlton.....	376 99	Donaxton.....	732 08
Carlyle.....	3,771 37	Donwell.....	253 68
Carmel Station.....	817 41	Drake.....	1,622 81

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF SASKATCHEWAN—*Continued*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Drinkwater.....	1,510 95	Gainsborough.....	1,982 49
Driver.....	904 50	Galilee.....	167 65
Druid.....	781 33	Gallivan.....	312 14
Dubuc.....	1,705 27	Gerald.....	509 25
Duck Lake.....	1,754 59	Gibbs.....	385 96
Duff.....	659 20	Gilroy.....	452 76
Dumas.....	372 61	Girvin.....	1,621 03
Dummer.....	896 50	Glasnevin.....	243 76
Dunblane.....	1,273 68	Glenavon.....	1,698 92
Dundurn.....	1,928 19	Glenbush.....	367 91
Dunfermline.....	265 02	Glen Ewen.....	1,363 34
Dunkirk.....	539 38	Glenside.....	1,686 90
Dunlop.....	156 12	Glidden.....	1,080 15
Duval.....	1,412 61	Goodeve.....	1,242 00
Dysart.....	1,834 47	Goodwater.....	935 83
Earl Grey.....	2,249 47	Gorlitz.....	317 94
East End.....	3,468 06	Gouverneur.....	588 72
Eatonia.....	1,705 96	Govan.....	3,976 08
Ebenezer.....	470 39	Govenlock.....	345 59
Echo.....	221 75	Grand Coulee.....	451 64
Edam.....	1,889 26	Grandora.....	254 49
Edenwold.....	923 83	Gravelbourg.....	6,897 59
Edgeley.....	579 29	Gray.....	869 72
Edfield.....	160 93	Grayson.....	1,402 32
Elbow.....	2,341 17	Great Deer.....	248 78
Eldersley.....	1,352 78	Greenan.....	237 76
Eldred.....	179 43	Grenfell.....	4,877 73
Elfros.....	2,682 86	Griffin.....	1,346 78
Elrose.....	2,260 71	Guernsey.....	2,186 23
Elstow.....	1,263 32	Gull Lake.....	6,110 46
Englefeld.....	852 79	Hafford.....	2,590 04
Ernfold.....	1,416 02	Hague.....	1,437 98
Esk.....	352 79	Halbrite.....	1,140 86
Eskbank.....	373 82	Hallonquist.....	405 11
Esterhazy.....	2,693 02	Hamton Station.....	358 04
Estevan.....	18,155 30	Handel.....	1,669 84
Estlin.....	502 89	Hanley.....	3,641 56
Eston.....	3,045 57	Hardy.....	833 14
Estuary.....	337 26	Harpree.....	389 25
Ethelton.....	163 00	Harris.....	2,320 00
Ettington.....	363 32	Hatton.....	776 09
Evesham.....	867 96	Hawarden.....	2,232 43
Expanse.....	935 06	Hazel Cliffe.....	386 96
Eyeblow.....	1,695 30	Hazel Dell.....	320 80
Eyre.....	242 69	Hazenmore.....	2,448 01
Fairholme.....	253 14	Hearne.....	443 42
Fairlight Station.....	1,340 64	Hendon.....	397 31
Fairmount Station.....	550 96	Henribourg.....	372 48
Fenton.....	348 93	Hepburn.....	1,099 09
Fenwood.....	861 34	Herbert.....	4,773 63
Fertile.....	256 41	Herschel.....	1,754 78
Fielding.....	1,406 14	Heward.....	1,332 02
Fillmore.....	2,133 46	Hirsch.....	460 67
Findlater.....	898 18	Hitchcock.....	242 58
Fiske.....	851 55	Hodgeville.....	2,247 31
Flaxcombe.....	1,072 65	Hoey.....	1,003 71
Fleming.....	1,453 79	Holbein.....	296 24
Foam Lake.....	3,376 51	Holdfast.....	1,530 42
Forgan.....	503 03	Hoosier.....	555 64
Forget.....	1,306 07	Horizon.....	772 03
Fort Pitt.....	141 95	Horsham.....	252 97
Fort Qu'Appelle.....	4,257 66	Hubbard.....	952 46
Forward.....	426 93	Hudson Bay Junction.....	2,257 42
Fosston.....	628 04	Hughton.....	1,290 20
Fox Valley.....	968 04	Humboldt.....	10,553 04
Francis.....	1,424 51	Huntoon.....	369 34
Freemont.....	399 09	Hyas.....	815 92
Frenchville.....	137 80	Imperial.....	2,951 10
Frobisher.....	1,316 33	Indian Head.....	7,449 05
Frontier.....	709 62	Insinger.....	897 18
Froude.....	625 72	Instow.....	524 84
Fry's.....	317 45	Invergordon.....	157 56
Furness.....	102 74	Invermay.....	1,594 99
Fusilier.....	643 94	Ituna.....	2,299 44

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF SASKATCHEWAN—Continued

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Jansen.....	2,087 65	Lisieux.....	454 14
Jasmin.....	423 98	Livelong.....	301 38
Juniata.....	273 60	Lloydminster.....	10,895 18
Kamsack.....	6,482 52	Lockwood.....	1,449 87
Kandahar.....	1,599 30	Lone Rock.....	204 06
Kayville.....	482 42	Loreburn.....	2,144 11
Keddleston.....	738 89	Lorlie.....	568 48
Keeler.....	1,067 54	Loverna.....	2,226 55
Kegworth.....	304 73	Lucky Lake.....	2,202 21
Kelfield.....	863 77	Lumsden.....	2,067 53
Kelliher.....	2,866 04	Luseland.....	3,225 66
Kelso Station.....	595 96	Lyddon.....	543 48
Kelstern.....	583 60	McCord.....	214 38
Kelvington.....	2,677 75	McGee.....	833 31
Kenaston.....	2,172 66	McKague.....	604 85
Kendal Station.....	791 10	McLean.....	744 82
Kennedy.....	1,900 56	McMahon.....	510 12
Keppel.....	537 36	McTaggart.....	737 42
Kerobert.....	7,437 14	Macdowall.....	523 08
Ketchen.....	457 01	Macklin.....	3,353 44
Keystown.....	338 47	MacNutt.....	1,162 18
Khedive.....	869 78	Macoun.....	1,847 83
Killaly.....	873 20	Macorie.....	1,586 92
Kincaid.....	3,770 00	Madison.....	946 13
Kindersley.....	6,676 95	Maidstone.....	2,589 26
Kinistino.....	3,760 46	Mair.....	296 96
Kinley.....	1,272 71	Major.....	1,370 16
Kipling Station.....	3,219 18	Manor.....	1,920 56
Kisbey.....	2,103 76	Mantario.....	550 45
Kronau.....	665 16	Maple Creek.....	7,463 99
Krydor.....	1,130 78	Marcelin.....	1,604 88
Kuest.....	184 67	Marchwell.....	676 91
Kuroki.....	902 36	Marengo.....	838 20
Kyle.....	1,262 32	Margo.....	1,315 10
Kylemore.....	309 61	Markinch.....	1,113 61
Lacadena.....	867 79	Marquis.....	1,244 54
Lac Pelletier.....	265 14	Marsden.....	939 27
Lac Vert.....	596 17	Marshall.....	1,451 22
Ladstock.....	175 94	Maryfield.....	2,368 53
Lafleche.....	3,966 31	Marysburg.....	624 24
Laird.....	1,202 40	Matador.....	144 01
Lajord.....	846 71	Mawer.....	720 00
Lake Valley.....	329 37	Maxim.....	394 75
Lampman.....	1,765 58	Maymont.....	1,441 77
Lancer.....	1,329 95	Mazenod.....	1,703 44
Landis.....	1,876 70	Meacham.....	1,498 14
Lang.....	2,447 38	Meadow Lake.....	711 20
Langbank.....	584 95	Medstead.....	398 67
Langenburg.....	2,537 76	Melaval.....	1,119 33
Langham.....	2,210 63	Melfort.....	12,617 51
Lanigan.....	3,325 02	Melville.....	12,977 12
La Porte.....	484 88	Mendham.....	950 44
Lashburn.....	2,595 81	Mennon.....	308 05
Laura.....	1,060 15	Meota.....	1,695 28
Lawson.....	1,077 04	Merid.....	231 86
Leacross.....	391 87	Mervin.....	1,713 57
Leader.....	3,384 75	Meskanaw.....	257 18
Leask.....	2,361 89	Meyronne.....	3,745 50
Lebret.....	1,125 48	Midale.....	1,982 59
Leipzig.....	704 02	Mikado.....	763 78
Lemberg.....	2,526 42	Milden.....	2,108 07
Lemsford.....	687 16	Milestone.....	3,185 13
Leney.....	852 36	Millerdale.....	230 09
Lenora Lake.....	1,660 21	Milly.....	328 74
Leofeld.....	69 79	Mistatim.....	368 18
Leocross.....	693 49	Mistawasis.....	185 54
Le Roy.....	1,214 41	Mitchellton.....	579 79
Leslie Station.....	1,219 85	Montmartre.....	1,982 69
Lestock Station.....	1,915 44	Moose Jaw.....	* 130,693 36
Lewvan.....	1,070 71	* Divided as follows:—	
Liberty.....	1,533 90	Head Office.....	129,500 06
Limerick.....	4,380 70	Sub-Office No. 1.....	1,193 30
Lintlaw.....	940 75	Moosomin.....	8,315 08
Lipton.....	2,157 38	Morse.....	3,087 80

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF SASKATCHEWAN—*Continued*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Mortlach.....	2,722 74	Prelate.....	1,930 70
Mossbank.....	3,064 57	Primate.....	661 07
Mozart.....	743 05	Prince.....	650 26
Muenster.....	1,591 98	Prince Albert.....	40,776 20
Mullingar.....	248 44	Prud' Homme.....	1,485 86
Naicam.....	1,945 99	Punnichy.....	3,130 43
Naisberry.....	228 95	Qu'Appelle.....	2,952 71
Naseby.....	274 33	Quill Lake.....	2,579 25
Neidpath.....	907 19	Quinton.....	755 50
Neilburg.....	657 22	Rabbit Lake.....	776 36
Neptune.....	214 69	Radisson.....	2,755 79
Netherhill.....	858 41	Radville.....	4,516 52
Neudorf.....	2,098 77	Rama.....	601 05
Neville.....	1,655 47	Ravenscrag.....	870 01
Nipawin.....	3,085 54	Raymore.....	2,475 20
Nokomis.....	3,663 39	Readlyn.....	1,726 92
Nora.....	450 52	Red Deer Hill.....	228 97
Norbury.....	230 59	Redvers.....	2,158 46
Norquay.....	2,094 83	Regina.....	* 789,158 50
North Battleford.....	24,401 19	* Divided as follows:—	
Northgate.....	204 69	Head Office.....	721,463 84
North Portal.....	1,103 55	Sub-Office No. 1.....	18,045 00
Nottingham.....	250 10	Sub-Office No. 1A.....	
Nut Mountain.....	319 06	Sub-Office No. 2.....	598 00
Oakshela.....	356 02	Sub-Office No. 3.....	12,580 06
Odessa Station.....	988 80	Sub-Office No. 4.....	5,882 21
Ogema.....	3,447 98	Sub-Office No. 5.....	26,750 26
Onion Lake.....	507 17	Sub-Office No. 6.....	351 00
Onward.....	239 83	Sub-Office No. 7.....	247 75
Orcadia.....	179 94	Sub-Office No. 8.....	1,108 50
Orkney.....	576 63	Sub-Office No. 9.....	849 60
Ormaux.....	11 00	North Annex.....	888 11
Ormiston.....	280 56	North Regina.....	394 17
Osage.....	1,184 29	Regina Beach.....	727 22
Osler.....	484 02	Renown.....	724 30
Otthon.....	502 08	Revenue.....	409 31
Outlook.....	4,062 35	Rhein.....	1,140 56
Outram Station.....	368 78	Riceton.....	851 42
Oxbow.....	4,262 09	Richard.....	1,754 09
Paddockwood.....	500 10	Richardson Station.....	758 00
Palmer.....	891 79	Richlea.....	934 95
Palo.....	224 60	Richmond.....	404 48
Pambrun.....	590 05	Ridgedale.....	1,933 38
Pangman.....	1,585 96	Ritchie.....	203 11
Paradise Hill.....	191 66	Riverhurst.....	2,029 11
Parkbeg.....	997 23	Robinhood.....	216 45
Parkman.....	390 70	Robsart.....	1,065 66
Parkside.....	1,323 90	Rocanville.....	3,050 40
Parry.....	412 60	Roche Perée.....	287 64
Pasqua.....	607 51	Rockgen.....	538 06
Paswegin.....	333 75	Rock Haven.....	891 59
Pathlow.....	886 19	Rokeyby.....	364 47
Paynton.....	1,443 37	Rosetown.....	8,672 68
Peesane.....	918 58	Rose Valley.....	947 35
Pelly.....	1,819 58	Rosthern.....	6,248 08
Pennant Station.....	1,502 34	Rouleau.....	4,492 03
Pense.....	1,917 91	Ruddell.....	937 45
Penzance.....	957 94	Runciman.....	351 91
Percival.....	354 30	Runnymede.....	466 77
Perdue.....	3,010 09	Rush Lake.....	1,273 83
Peterson.....	669 02	Ruthilda.....	806 02
Phippen.....	586 55	Rutland Station.....	543 02
Piapot.....	2,327 64	Ryerson.....	216 06
Pilot Butte.....	267 15	St. Boswells.....	1,246 37
Pinkham.....	615 95	St. Brieux.....	1,419 93
Plato.....	1,520 09	St. Gregor.....	959 22
Pleasantdale.....	1,190 52	St. Hippolyte.....	209 72
Plenty.....	1,518 53	St. Hubert Mission.....	113 25
Plunkett.....	1,295 72	St. Louis.....	578 36
Polwarth.....	192 89	St. Victor.....	332 65
Ponteix.....	3,534 46	St. Walburg.....	1,836 39
Portreeve.....	716 30	Salteoats.....	3,005 09
Prairie River.....	708 88	Salvador.....	2,198 20
Preceville.....	2,740 27	Sanctuary.....	546 50

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF SASKATCHEWAN—Continued

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Saskatchewan Landing.....	110 09	Tate.....	727 99
Saskatoon.....	* 280,943 32	Tatsfield.....	206 58
*Divided as follows:—		Taylorlton.....	604 71
Head Office.....	246,781 04	Tessier.....	1,306 96
Sub-Office No. 1.....	7,960 65	Theodore.....	2,302 26
Sub-Office No. 2.....	5,675 27	Tichfield.....	368 40
Sub-Office No. 3.....	1,541 06	Tilney.....	351 98
Sub-Office No. 4.....	846 54	Tisdale.....	6,957 71
Sub-Office No. 5.....	9,568 30	Togo.....	1,903 57
Sub-Office No. 7.....	527 33	Tompkins.....	2,797 98
Sub-Office No. 8.....	1,291 02	Torquay.....	1,274 46
Sub-Office No. 9.....	1,404 65	Tramping Lake.....	1,321 90
Sub-Office No. 10.....	657 27	Traynor.....	498 83
Sub-Office No. 11.....	1,094 00	Tregarva.....	379 56
University Sub-Office.....	3,596 19	Trewdale.....	215 97
Sceptre.....	2,126 79	Tribune.....	1,836 36
Scotsguard.....	1,408 22	Trossachs.....	792 54
Scott.....	2,020 83	Truax.....	1,294 87
Scottsburgh.....	231 03	Tuberose.....	809 36
Secretan.....	386 76	Tuffnell.....	518 86
Sedley.....	1,480 37	Tugaske.....	1,855 86
Semans.....	3,586 66	Turtleford.....	2,089 49
Senate.....	325 52	Tuxford.....	1,478 51
Senlac.....	1,627 60	Tway.....	105 94
Shackleton.....	904 20	Tyvan.....	1,277 03
Shamrock.....	699 12	Unity.....	6,476 55
Shand.....	219 11	Unwin.....	352 90
Shaunavon.....	10,653 66	Uren.....	332 36
Sheho.....	1,954 96	Val Marie.....	530 15
Shell Brook.....	3,285 91	Valor.....	1,088 31
Shell Lake.....	209 47	Valparaiso.....	922 21
Sidewood.....	334 35	Vandura.....	399 56
Silton.....	1,003 09	Vanguard.....	3,101 74
Silver Park.....	471 54	Vanseoy.....	894 50
Simpson.....	2,415 46	Vantage.....	1,078 29
Sintaluta.....	2,010 45	Vawn.....	557 65
Smiley.....	1,022 32	Venn.....	1,041 25
Southey.....	2,583 76	Vera.....	406 81
South Fork.....	422 76	Verigin.....	1,977 35
Sovereign.....	1,374 02	Verwood.....	2,312 12
Spalding.....	1,143 55	Vibank.....	1,127 87
Speers.....	1,339 78	Viceroy.....	2,269 36
Springside.....	1,546 57	Vidora.....	814 24
Spring Valley.....	1,342 34	Viewfield.....	339 41
Springwater.....	1,129 81	Viscount.....	3,118 66
Spruce Lake.....	1,097 23	Vonda.....	2,778 67
Spy Hill.....	1,041 62	Wadena.....	4,412 17
Stalwart.....	865 84	Wakaw.....	3,388 42
Star City.....	3,555 60	Waldeck.....	1,031 48
Steelman.....	257 71	Waldheim.....	1,327 69
Stenen.....	1,658 96	Waldron.....	1,166 48
Stockholm.....	1,967 44	Walpole.....	573 95
Stone.....	343 30	Wapella.....	3,231 12
Stony Beach.....	670 95	Warman.....	482 65
Stornoway.....	783 84	Wartime.....	544 85
Storthoaks.....	784 42	Waseca.....	1,258 11
Stoughton.....	2,772 34	Watrous.....	5,824 44
Stranraer.....	911 85	Watson.....	3,739 33
Strasbourg Station.....	3,445 98	Wauchope.....	812 03
Strongfield.....	1,451 51	Wawota.....	2,065 55
Sturgeon Valley.....	245 80	Webb.....	2,415 11
Sturgis.....	1,057 79	Welby.....	190 73
Success.....	1,251 48	Weldon.....	1,267 45
Summerberry.....	886 37	Welwyn.....	1,718 11
Superb.....	454 80	Weyburn.....	27,787 18
Surbiton.....	222 91	White Bear.....	232 90
Sutherland.....	1,639 85	Whitewood.....	3,865 53
Swanson.....	560 13	Whitkow.....	220 19
Swift Current.....	28,590 71	Whittome.....	245 84
Sylvania.....	648 86	Wilcox.....	2,902 34
Tadmore.....	394 52	Wilkie.....	6,375 25
Tako.....	320 75	Willmar Station.....	619 24
Talmage.....	410 30	Willowbrook.....	907 56
Tantallon.....	1,479 35	Willow Bunch.....	3,129 30

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF SASKATCHEWAN—*Concluded*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Willows.....	628 46	Yarbo.....	281 05
Windthorst.....	2,313 06	Yellow Grass.....	3,308 81
Winter.....	538 35	Yonker.....	178 40
Wiseton.....	1,602 32	Yorkton.....	30,524 44
Witchekan.....	114 98	Young.....	3,388 30
Wolseley.....	5,595 16	Zealandia.....	1,697 26
Wood Mountain.....	764 32	Zehner.....	343 06
Woodrow.....	2,689 14	Zelma.....	1,473 72
Worcester.....	294 86	Zeneta.....	191 35
Wroxton.....	1,038 40	Non-Accounting Post Offices.....	51,949 73
Wymark.....	859 04		
Wynyard.....	5,500 51		2,514,929 65

PROVINCE OF ALBERTA

Acadia Valley.....	581 74	Blackie.....	2,621 55
Aclme.....	2,241 66	Blades.....	276 62
Aerial.....	305 96	Blairmore.....	5,632 16
Airdrie.....	1,186 44	Bluffton.....	684 98
Alcomdale.....	336 94	Bon Accord.....	631 48
Alderson.....	440 69	Bonnyville.....	858 89
Aldersyde.....	448 16	Bordenave.....	105 19
Alhambra.....	516 84	Botha.....	1,165 30
Alix.....	3,124 97	Bottrel.....	302 49
Alliance.....	2,410 56	Bowden.....	2,097 87
Altario.....	771 21	Bowell.....	274 60
Amisk.....	869 23	Bow Island.....	1,792 69
Andrew.....	376 16	Boyle.....	526 80
Angle Lake.....	268 04	Bragg Creek.....	106 18
Ankerton.....	146 19	Brainard.....	79 39
Anselmo.....	76 08	Brant.....	1,164 77
Ardenode.....	192 25	Bremner.....	337 65
Ardley.....	351 05	Brightview.....	244 14
Ardrossan.....	430 46	Brocket.....	447 34
Armada.....	409 88	Brooks.....	3,422 61
Armena.....	155 04	Brousseau.....	208 23
Arrowwood.....	1,816 91	Bruce.....	821 21
Ashmont.....	739 61	Bruderheim.....	1,603 97
Athabaska.....	2,433 91	Brûlé Mines.....	1,376 57
Atlee.....	424 53	Buffalo.....	408 65
Baintree.....	213 85	Bulwark.....	571 54
Balzac.....	337 95	Burdett.....	917 97
Banff.....	17,874 59	Burmis.....	139 13
Barnwell.....	516 27	Busby.....	596 47
Barons.....	2,245 58	Byemoor.....	578 36
Barrhead.....	385 38	Cadogan.....	1,298 34
Bashaw.....	2,662 95	Cadomin.....	1,954 21
Bassano.....	4,407 25	Cairns.....	125 28
Battle Lake.....	110 13	Calgary.....	*556,871 67
Bawlf.....	1,779 59		
Bearberry.....	102 39		
Beaumont.....	270 53		
Beaverlodge.....	620 90		
Beaver Mines.....	208 52		
Beiseker.....	1,708 47		
Bellevue.....	2,358 08		
Bellis.....	824 75		
Belloy.....	164 54		
Benalto.....	604 12		
Bentley.....	1,891 07		
Benton Station.....	450 30		
Berry Creek.....	96 87		
Berwyn.....	1,223 76		
Beverley.....	887 75		
Beynon.....	407 21		
Big Valley.....	3,303 58		
Bindloss.....	730 63		
Bittern Lake.....	915 87		
Black Diamond.....	382 53		
Blackfalds.....	1,011 29		
Blackfoot.....	426 97		

*Divided as follows:—

Head Office.....	435,338 84
Sub-Office No. 1.....	12,438 65
Sub-Office No. 2.....	45,482 99
Sub-Office No. 4.....	9,683 91
Sub-Office No. 5.....	4,178 11
Sub-Office No. 6.....	850 18
Sub-Office No. 7.....	72 50
Sub-Office No. 8.....	17,503 32
Sub-Office No. 10.....	326 15
Sub-Office No. 11.....	1,110 91
Sub-Office No. 12.....	4,087 22
Sub-Office No. 15.....	412 51
Sub-Office No. 16.....	132 80
Sub-Office No. 17.....	9,296 78
Sub-Office No. 20.....	10,381 58
Sub-Office No. 22.....	3,372 74
Sub-Office No. 23.....	223 41
Sub-Office No. 24.....	1,350 71
Sub-Office No. 25.....	648 36

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF ALBERTA—*Continued*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Calmar.....	638 53	Duhamel.....	520 04
Camrose.....	13,186 03	Dunstable.....	223 39
Canmore.....	2,238 95	Durlingville.....	474 12
Carbon.....	2,909 05	Duvernay.....	225 93
Cardiff.....	348 27	Eckville.....	1,347 55
Cardston.....	7,217 53	Edberg.....	1,054 19
Carmanangay.....	2,091 62	Edgerton Station.....	2,534 19
Caroline.....	202 46	Edmonton.....	*443,948 78
Carolside.....	205 40	*Divided as follows:—	
Carseland.....	1,437 56	Head Office.....	352,219 35
Carstairs.....	3,793 95	Strathcona Postal Station.....	18,475 96
Carvel Station.....	348 49	Sub-Office No. 1.....	17,445 23
Cassils.....	450 29	Sub-Office No. 2.....	328 49
Castor.....	4,357 14	Sub-Office No. 3.....	3,043 39
Cavendish.....	174 33	Sub-Office No. 4.....	2,257 58
Cayley.....	1,462 45	Sub-Office No. 5.....	1,593 93
Cereal.....	2,115 68	Sub-Office No. 6.....	288 63
Cessford.....	493 78	Sub-Office No. 7.....	144 00
Champion.....	2,920 24	Sub-Office No. 9.....	58 10
Chancellor.....	707 28	Sub-Office No. 10.....	30,563 86
Chauvin.....	2,398 61	Sub-Office No. 11.....	4,531 64
Cheadle.....	356 48	Sub-Office No. 12.....	1,446 53
Cherhill.....	483 60	Sub-Office No. 13.....	2,389 39
Chinook.....	1,961 95	Sub-Office No. 14.....	369 66
Chipman.....	2,181 25	Sub-Office No. 15.....	153 77
Clairmont.....	773 97	Sub-Office No. 16.....	473 32
Claresholm.....	6,238 05	Sub-Office No. 17.....	512 90
Clivale.....	166 69	Sub-Office No. 18.....	73 48
Clive.....	1,725 14	North Edmonton.....	5,635 05
Clover Bar.....	392 34	West Edmonton.....	1,944 52
Cluny.....	1,747 55	Edson.....	4,893 32
Clyde.....	1,386 69	Edward.....	865 05
Coaldale.....	2,433 25	Egremont.....	424 48
Coalhurst.....	2,013 49	Elk Point.....	616 99
Coalspur.....	453 69	Elmora.....	2,764 10
Coal Valley.....	256 92	Empress.....	2,530 78
Cochrane.....	2,018 97	Enchant.....	563 46
Cold Lake.....	355 24	Endiang.....	595 39
Coleman.....	6,961 57	Enilda.....	206 91
Coleridge.....	270 04	Ensign.....	390 70
Colinton.....	673 80	Entrance.....	546 40
College Heights.....	1,338 16	Entwistle.....	744 00
Commerce.....	274 36	Ersine.....	1,444 62
Compeer.....	1,150 92	Etzikom.....	602 41
Condor.....	460 25	Evansburgh.....	1,079 70
Consort.....	2,119 74	Evarts.....	316 59
Coronado.....	118 68	Excel.....	434 02
Coronation.....	5,408 44	Exshaw.....	861 18
Coutts.....	1,373 31	Eyremore.....	332 41
Cowley.....	1,313 32	Fabyan.....	270 90
Craigmyle.....	2,451 23	Falher.....	957 98
Cremona.....	143 19	Fallis.....	338 03
Crossfield.....	2,760 65	Falun.....	241 11
Czar.....	1,454 58	Fawcett.....	375 78
Dalemead.....	432 34	Federal.....	170 76
Dalroy.....	232 92	Fedorah.....	95 91
Dapp.....	479 00	Fenn.....	480 01
Darwell.....	143 83	Ferintosh.....	1,371 43
Daysland.....	3,063 65	Fishburn.....	120 31
Delbourne.....	1,960 23	Fleet.....	576 59
Delia.....	3,552 27	Foremost.....	1,495 73
Dewberry.....	537 90	Forestburg.....	2,050 73
De Winton.....	493 49	Fort McMurray.....	779 30
Diamond City.....	686 08	Fort Saskatchewan.....	4,171 80
Didsbury.....	5,300 40	Fort Smith.....	507 12
Dinant.....	541 64	Frank.....	342 71
Donalda.....	2,141 35	Freedom.....	220 75
Donnelly.....	365 39	Gadsby.....	1,958 65
Dorence.....	327 71	Gainford.....	381 30
Dovercourt.....	178 65	Galahad.....	1,346 86
Drumheller.....	14,180 09	Gem.....	268 56
Duagh.....	87 76	Ghost Pine Creek.....	251 86
Duchess.....	1,380 61	Gibbons Station.....	473 48
Duffield.....	549 05	Gilby.....	293 18

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF ALBERTA—*Continued*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Gleichen.....	3,927 10	Lamont.....	3,209 75
Glenevis.....	207 53	Landonville.....	283 20
Glenwoodville.....	495 15	Lanfine.....	396 26
Golden Spike.....	108 53	Langdon.....	980 40
Grainger.....	437 00	Lavoy.....	1,482 57
Grande Prairie.....	6,579 35	Lea Park.....	318 76
Granum.....	2,730 83	Leduc.....	5,700 02
Grassy Lake.....	1,219 78	Leedale.....	263 09
Green Court.....	797 91	Legal.....	1,081 03
Greenshields.....	237 90	Legoff.....	67 72
Griffin Creek.....	77 44	Leo.....	307 36
Grimshaw.....	428 30	Leslieville.....	1,009 46
Grouard.....	718 58	Lethbridge.....	* 61,147 75
Gunn.....	328 38	*Divided as follows:—	
Gwynne.....	555 13	Head Office.....	57,383 05
Halcourt.....	145 48	Sub-Office No. 1.....	3,764 70
Halkirk.....	1,626 15	Lomond.....	1,185 97
Halladay.....	162 24	Lonebutte.....	289 52
Hamlin.....	184 44	Lonira.....	315 20
Hanna.....	8,870 59	Lougheed.....	2,446 06
Hardieville.....	854 40	Lousana.....	816 59
Hardisty.....	3,083 72	Loyalist.....	733 70
Hay Lakes.....	1,036 93	Lucky Strike.....	115 75
Haynes.....	302 91	Lundbreck.....	1,155 54
Hayter.....	750 91	Luscar.....	1,127 37
Heath.....	489 14	McLennan.....	721 06
Heisler.....	882 63	McLeod Valley.....	157 32
Hesketh.....	304 57	MacLeod.....	7,889 13
Hespero.....	534 58	Magnolia.....	262 09
High Prairie.....	1,027 35	Magrath.....	3,075 01
High River.....	8,142 72	Majorville.....	114 47
Highway.....	56 93	Makepeace.....	188 60
Hilda.....	1,076 22	Maleb.....	159 54
Hillcrest Mines.....	1,894 37	Mannville.....	3,323 85
Hilliard.....	326 41	Manyberries.....	816 88
Hill Spring.....	436 17	Markerville.....	643 25
Hobbema.....	253 47	Marlboro.....	441 98
Holden.....	2,182 17	Marwayne.....	502 99
Hughenden.....	1,974 81	Maybutt.....	308 32
Hussar.....	1,757 05	Mayerthorpe.....	1,109 46
Hutton.....	120 57	Mayton.....	284 96
Huxley.....	1,131 22	Meanook.....	330 27
Iddesleigh.....	230 08	Medicine Hat.....	35,944 66
Innisfail.....	6,957 35	Meeting Creek.....	871 75
Innisfree.....	2,123 60	Mercoal.....	832 98
Irma.....	2,051 48	Metiskow.....	1,345 50
Iron Springs.....	723 80	Michichi.....	790 71
Irricana.....	1,128 89	Midnapore.....	674 60
Irvine.....	1,129 35	Milk River.....	1,609 24
Islay.....	2,333 09	Millarville.....	239 18
Jarrow.....	701 96	Millet.....	2,458 30
Jarvie.....	474 35	Millicent.....	233 41
Jasper.....	6,555 02	Milo.....	1,020 29
Jenner.....	613 09	Minburn.....	961 91
Junkins.....	601 98	Mirror.....	1,830 45
Kahwin.....	210 11	Mirror Landing.....	289 53
Kathryn.....	425 14	Monarch.....	477 90
Kelsey.....	486 30	Monitor.....	1,810 44
Keoma.....	302 28	Morinville.....	1,712 16
Killam.....	3,207 99	Morningside.....	314 81
Kingman.....	681 17	Morrin.....	1,572 58
Kinsella.....	946 71	Mosside.....	311 00
Kinuso.....	703 42	Mountain Park.....	1,139 55
Kipp.....	156 39	Mountain View.....	286 95
Kirkcaldy.....	340 56	Mundare.....	4,001 59
Kirriemuir.....	501 28	Munson.....	1,501 63
Kitscoty.....	2,986 28	Myrnam.....	268 51
Knee Hill Valley.....	409 46	Nacmine.....	429 54
Lac la Biche.....	1,224 08	Naco.....	453 88
Lacombe.....	9,527 33	Namaka.....	1,070 02
Lac Ste. Anne.....	189 70	Namao.....	189 06
Lafond.....	208 72	Nanton.....	4,639 51
Lake Louise.....	1,893 77	Nemiskam.....	361 15
Lake Saskatoon.....	124 96	Nevis.....	354 04

Gross Postal Revenue of Accounting Offices—Continued

PROVINCE OF ALBERTA—Continued

Name of Office	Revenue		Name of Office	Revenue	
	\$	cts.		\$	cts.
Newcastle Mine.....	734	36	Rusylvia.....	134	44
New Dayton.....	839	31	Ryley.....	1,821	32
New Norway.....	1,692	52	St. Albert.....	913	19
New Sarepta.....	357	02	St. Lina.....	212	98
Nightingale.....	271	66	St. Paul de Métis.....	4,702	31
Niton.....	237	65	St. Vincent.....	302	08
Nobleford.....	1,220	24	Sangudo.....	1,443	14
Nordegg.....	2,233	26	Saunders.....	557	01
Northbank.....	102	45	Scapa.....	295	87
North Cooking Lake.....	123	22	Schuler.....	541	99
Ohaton.....	754	19	Scollard.....	411	86
Okotoks.....	3,132	65	Scotfield.....	187	55
Olds.....	7,740	98	Sedgewick.....	3,459	91
Onoway.....	1,108	27	Seven Persons.....	799	40
Opal.....	233	35	Sexsmith.....	1,632	70
Orion.....	435	12	Sheerness.....	309	00
Owlseye Lake.....	246	25	Shepard.....	227	68
Oyen.....	3,008	25	Shouldice.....	216	51
Pakan.....	89	70	Sibbald.....	1,246	05
Pakowki.....	89	63	Sion.....	120	01
Paradise Valley.....	185	68	Skiff.....	235	00
Parkland.....	948	59	Slave Lake.....	506	23
Passburg.....	95	22	Smoky Lake.....	2,140	40
Patricia.....	607	72	Spedden.....	359	20
Peace River.....	3,901	41	Spirit River.....	1,413	37
Peers.....	424	42	Spring Coulee.....	561	42
Pemukan.....	212	22	Spruce Grove.....	798	11
Penhold.....	1,531	10	Standard.....	1,578	61
Perryvale.....	389	12	Stanmore.....	455	06
Phillips.....	184	50	Stavely.....	2,589	15
Pibroch.....	475	26	Stereo.....	508	34
Pickardville.....	1,049	75	Stettler.....	9,695	97
Pincher Creek.....	5,811	70	Steveville.....	104	06
Pincher Station.....	307	00	Stirling.....	593	81
Pine Lake.....	415	12	Stony Plain.....	2,766	21
Plamondon.....	223	25	Strathmore.....	3,733	14
Poe.....	116	03	Streamstown.....	208	70
Pollockville.....	595	37	Strome.....	2,063	98
Ponoka.....	6,980	11	Styal.....	240	36
Provost.....	4,280	84	Suffield.....	350	64
Purple Springs.....	403	39	Sundre.....	514	44
Queenstown.....	498	83	Sunnynook.....	964	60
Roadway Centre.....	1,208	63	Sunnyslope.....	375	20
Rainier.....	281	64	Swalwell.....	1,219	90
Ranfurly.....	1,092	59	Sylvan Lake.....	1,936	96
Raymond.....	4,625	09	Taber.....	5,213	56
Redcliff.....	2,440	83	Tawatinaw.....	482	45
Red Deer.....	16,594	40	Tees.....	627	09
Redland.....	314	89	Telfordville.....	369	34
Redwater.....	475	53	Thelma.....	181	61
Red Willow.....	989	79	Therien.....	156	88
Reid Hill.....	153	33	Thorhild.....	444	19
Retlaw.....	599	63	Three Hills.....	4,197	97
Ribstone.....	556	41	Throne.....	189	85
Richdale.....	434	24	Tofield.....	4,211	82
Rife.....	248	28	Tomahawk.....	260	34
Rimbey.....	2,242	60	Travers.....	540	27
Rio Grande.....	163	02	Trochu.....	3,456	05
Rivière Qui Barre.....	214	79	Tudor.....	183	01
Robb.....	338	56	Turin.....	395	27
Rochester.....	520	44	Turner Valley.....	436	89
Rochfort Bridge.....	679	46	Twin Butte.....	293	66
Rockyford.....	2,490	38	Valhalla Centre.....	308	91
Rocky Mountain House.....	3,266	65	Vanrena.....	157	95
Rosalind.....	763	71	Vauxhall.....	909	71
Rosebud.....	1,313	91	Vegreville.....	9,287	36
Rosedale.....	400	26	Venice.....	165	80
Rose Lynn.....	352	42	Vermilion.....	10,276	91
Rosemary.....	353	46	Veteran.....	1,828	41
Rosevear.....	174	58	Viking.....	4,115	68
Roundhill.....	758	61	Villeneuve.....	142	63
Rowley.....	775	46	Vilna.....	1,043	74
Roycroft.....	432	85	Vimy.....	357	09
Rumsey.....	1,266	62	Vulcan.....	6,405	69

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF ALBERTA—*Concluded*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Wabamun.....	842 91	Westlock.....	3,382 02
Wainwright.....	5,957 39	Wetaskiwin.....	12,060 07
Walsh.....	752 74	White Court.....	932 08
Wanham.....	248 00	Whitlaw.....	932 39
Wardlow.....	218 51	Whitford.....	226 60
Warner.....	1,816 45	Whitla.....	394 22
Warspite.....	386 34	Wimborne.....	126 49
Waskatenau.....	1,474 97	Winnifred.....	784 38
Water Glen.....	189 71	Woodhouse.....	163 75
Water Hole.....	1,180 64	Woolford.....	759 73
Waterton Park.....	643 36	Wostok.....	384 72
Waterways.....	245 40	Wrentham.....	440 70
Watino.....	155 16	Yeoford.....	340 17
Wayne.....	3,275 97	Youngstown.....	3,726 18
Wembley.....	1,352 16	Non-Accounting Post Offices.....	59,023 13
Westrose.....	175 40		
			1,888,408 86

PROVINCE OF BRITISH COLUMBIA

Abbotsford.....	4,078 67	Campbell River.....	1,421 18
Agassiz.....	2,588 51	Camp Lister.....	200 71
Agerton.....	397 53	Canford.....	167 41
Ainsworth.....	293 70	Canoe.....	546 56
Alberni.....	3,042 95	Capilano.....	802 24
Albion.....	200 80	Cascade.....	386 15
Albreda.....	204 71	Cassidy.....	1,035 02
Aldergrove.....	824 87	Castlegar.....	938 77
Alert Bay.....	1,761 03	Cawston.....	484 35
Aleza Lake.....	671 53	Cedarvale.....	363 54
Alice Arm.....	774 80	Celista.....	149 18
Allanby.....	895 29	Chapman Camp.....	774 59
Anyox.....	5,961 20	Chase.....	1,692 16
Appledale.....	272 23	Chemainus.....	3,056 95
Ardley.....	430 53	Chilliwack.....	13,401 54
Armstrong.....	6,443 31	Claxton.....	293 86
Arrowhead.....	781 69	Clayburn.....	1,005 11
Arrow Park.....	285 58	Clayoquot.....	190 83
Ashcroft.....	3,257 53	Clinton.....	1,212 80
Athlmer.....	306 75	Cloverdale.....	3,916 25
Atlin.....	1,487 53	Coal Creek.....	511 46
Balfour.....	201 52	Coalmont.....	753 68
Bamfield.....	1,137 39	Cobble Hill.....	1,784 68
Barkerville.....	976 84	Coghlan.....	354 91
Barrière.....	638 04	Colquitz.....	465 98
Baynes Lake.....	220 20	Colwood.....	605 82
Beaton.....	289 06	Comox.....	1,169 25
Beaverdell.....	881 43	Coombs.....	453 62
Beaver Point.....	204 21	Copper Mountain.....	799 68
Bella Bella.....	592 17	Corbin.....	1,246 30
Bella Coola.....	684 58	Cortez Island.....	209 64
Bevan.....	355 37	County Line.....	230 77
Blakeburn.....	889 31	Courtney.....	7,717 69
Bloedel.....	594 18	Cowichan Station.....	1,267 10
Blubber Bay.....	535 27	Cranbrook.....	19,293 33
Blue River.....	1,895 32	Crawford Bay.....	172 95
Boston Bar.....	445 11	Crescent.....	500 23
Boswell.....	378 22	Crescent Valley.....	261 28
Bowen Island.....	560 43	Creston.....	3,851 82
Bowser.....	959 79	Crofton.....	310 33
Brackendale.....	190 70	Crow's Nest.....	415 71
Bradner.....	412 16	Cumberland.....	5,908 59
Bridesville.....	368 13	Dawson Creek.....	161 26
Brilliant.....	566 08	Denman Island.....	453 32
Brisco.....	286 26	De Roche.....	594 07
Britannia Beach.....	5,009 93	Dewdney.....	626 00
Brookmere.....	251 18	Discovery.....	131 04
Bull River.....	808 21	Dome Creek.....	399 86
Burnaby Lake.....	566 61	Duncan.....	17,130 40
Burns Lake.....	1,592 14	East Arrow Park.....	158 77
Burton.....	555 99	East Wellington.....	582 97
Cadboro Bay.....	1,295 95	Eburne.....	1,236 25

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF BRITISH COLUMBIA—*Continued*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Edgewood.....	666 61	Kaslo.....	4,227 47
Egmont.....	125 75	Keefers.....	253 93
Elko.....	517 51	Kelowna.....	18,941 69
Endako.....	265 70	Kelsey Bay.....	129 00
Enderby.....	3,470 82	Keremcos.....	1,272 00
Engineer.....	244 31	Kettle Valley.....	406 46
Englewood.....	1,724 36	Kildonan.....	507 96
Erickson.....	563 31	Kimberley.....	8,092 28
Erie.....	162 67	Kingcome Inlet.....	197 55
Errington.....	423 63	Kitchener.....	538 26
Extension.....	404 88	Kitwanga.....	262 22
Falkland.....	388 92	Koksilah.....	324 04
Fanny Bay.....	312 36	Lac la Hache.....	133 67
Fauquier.....	137 80	Ladner.....	3,891 70
Fawn.....	332 10	Ladysmith.....	6,346 89
Ferguson.....	153 81	Lake Cowichan.....	1,331 38
Fernie.....	14,128 98	Lake Hill.....	221 72
Fern Ridge.....	54 56	Langford Station.....	778 71
Field.....	2,522 21	Langley Prairie.....	3,105 01
Finmoore.....	210 06	Lantzville.....	126 93
Flagstone.....	473 10	Lasqueti.....	611 69
Forestdale.....	657 76	Lillooet.....	1,911 92
Fort Fraser.....	598 75	Lochdale.....	231 55
Fort George.....	333 32	Lower Nicola.....	214 32
Fort Langley.....	590 22	Lucerne Station.....	33 87
Fort St. John.....	164 65	Lumberton.....	1,807 65
Fort Steele.....	598 30	Lumby.....	912 24
François Lake.....	376 46	Lund.....	623 71
Fraser Lake.....	411 49	Lynn Creek.....	1,856 02
Fraser Mills.....	1,642 39	Lytton.....	1,691 12
Fruitvale.....	475 12	McBride.....	1,600 55
Fulford Harbour.....	274 98	Magna Bay.....	180 86
Galiano.....	521 66	Maillardville.....	1,001 80
Ganges.....	2 178 81	Malakwa.....	458 63
Genoa Bay.....	50 58	Mara.....	407 77
Georgetown Mills.....	243 62	Marigold.....	882 43
Gibson's Landing.....	1,494 01	Massett.....	532 49
Giscome.....	1,289 12	Matsqui.....	1,133 74
Glacier.....	541 68	Mayne.....	581 73
Golden.....	4,613 05	Menzies Bay.....	582 90
Grand Forks.....	6,480 71	Merritt.....	5,070 76
Graham's Landing.....	346 19	Merville.....	264 57
Great Central.....	668 95	Metchosin.....	755 08
Greenwood.....	2,154 73	Nichel.....	1,824 30
Grindrod.....	555 33	Midway.....	584 74
Hagensborg.....	287 89	Mill Bay.....	138 34
Harrison Hot Springs.....	655 97	Milner.....	980 08
Harrop.....	336 75	Milne's Landing.....	357 43
Hatzic.....	1,715 17	Mission City.....	6,475 64
Haysport.....	281 12	Mount Lehman.....	627 21
Hazelton.....	1,586 14	Mount Olie.....	291 19
Headquarters.....	473 55	Moyie.....	864 05
Hedley.....	1,743 92	Murrayville.....	842 06
Heffley Creek.....	270 84	Myrtle Point.....	661 00
Heriot Bay.....	208 20	Nakusp.....	2,675 97
Hillbank.....	180 99	Namu.....	327 49
Hillier's Crossing.....	286 61	Nanaimo.....	24,345 49
Holberg.....	83 94	Nanoose Bay.....	187 48
Hollyburn.....	2,853 81	Naramata.....	674 02
Hope.....	1,444 66	Natal.....	1,783 81
Hosmer.....	340 82	Needles.....	435 23
Houston.....	281 95	Nelson.....	38,722 33
Hudson Hope.....	247 53	New Denver.....	1,930 88
Huntingdon.....	565 02	Newgate.....	221 15
Hutton Mills.....	595 42	New Hazelton.....	353 65
Invermere.....	1,690 83	Newlands Station.....	307 66
Inverness.....	317 62	Newton Station.....	594 77
Ioco.....	969 23	New Westminster.....	*68,806 23
Irvine's Landing.....	812 38	*Divided as follows:—	
Jackson Bay.....	497 34	Head Office.....	58,826 76
Jaffray.....	255 11	Sub-Office No. 2.....	912 32
James Island.....	1,296 96	Sub-Office No. 3.....	476 35
Kaleden.....	185 68	Sub-Office No. 4.....	1,366 83
Kamloops.....	29,058 46	Sub-Office No. 5.....	1,475 14

Gross Postal Revenue of Accounting Offices—*Continued*PROVINCE OF BRITISH COLUMBIA—*Continued*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
New Westminster— <i>Con.</i>		Royal Oak.....	2,811 58
Sub-Office No. 6.....	1,454 79	Royston Station.....	468 76
East Burnaby.....	850 63	Ruskin.....	538 45
Edmonds.....	1,745 49	Rutland.....	512 95
Queensborough.....	222 00	Saanichton.....	862 72
Sapperton.....	1,475 92	Salmo.....	916 34
Nicola.....	290 29	Salmon Arm.....	7,853 49
North Bend.....	859 92	Salt Spring Island.....	614 16
Northfield.....	703 20	Sandon.....	1,502 62
North Lonsdale.....	1,550 13	Sandwick.....	473 55
Notch Hill.....	725 54	Sardis.....	2,627 39
Ocean Falls.....	6,895 75	Saturna.....	272 73
Okanagan Centre.....	636 21	Savona.....	396 06
Okanagan Falls.....	164 25	Sayward.....	314 36
Okanagan Landing.....	621 45	Seaford.....	77 17
Okanagan Mission.....	1,127 32	Sechelt.....	967 04
Oliver.....	1,443 17	Shawinigan Lake.....	1,478 58
150 Mile House.....	279 96	Shore Acres.....	242 95
Owl Creek.....	203 32	Shuswap.....	152 55
Oyama.....	699 71	Sicamous.....	1,691 80
Pacific.....	286 55	Sidney.....	4,089 23
Parksville.....	2,049 86	Silverdale.....	235 29
Pavilion.....	265 66	Silverton.....	785 11
Peachland.....	1,188 03	Simoom Sound.....	455 84
Pender.....	430 51	Sirdar.....	349 48
Penny.....	312 63	Skeena Crossing.....	114 89
Penticton.....	16,882 60	Slocan.....	932 94
Perry Siding.....	461 15	Smithers.....	4,329 46
Pitt Meadows.....	455 96	Sointula.....	589 30
Port Alberni.....	6,881 76	Solsqua.....	310 42
Port Alice.....	1,645 04	Somenos.....	262 77
Port Clements.....	425 83	Sooke.....	743 32
Port Coquitlam.....	2,867 53	Sorrento.....	403 45
Port Essington.....	956 78	Southbank.....	148 36
Port Hammond.....	2,729 28	South Slocan.....	510 20
Port Haney.....	3,928 61	South Wellington.....	476 72
Port Hardy.....	405 25	South Westminster.....	284 91
Port Kells.....	286 20	Spence's Bridge.....	470 83
Port Mann.....	474 24	Sperling Station.....	220 93
Port Moody.....	2,234 71	Spuzzum.....	965 24
Port Simpson.....	697 45	Squamish.....	1,496 31
Port Washington.....	384 22	Stave Falls.....	992 97
Pouce Coupé.....	967 52	Steveston.....	2,620 99
Powell River.....	11,744 47	Stewart.....	2,549 14
Premier.....	1,770 82	Sullivan Station.....	514 26
Prince George.....	11,522 62	Summerland.....	2,483 66
Prince Rupert.....	*32,042 34	Surf Inlet.....	120 00
*Divided as follows:—		Surrey Centre.....	459 89
Head Office.....	31,440 25	Tappen.....	405 08
Sub-Office No. 1.....	602 09	Telkwa.....	966 14
Princeton.....	4,435 25	Terrace.....	1,939 52
Pritchard.....	300 07	Thrms.....	194 44
Procter.....	653 02	Thurlow.....	275 93
Qualicum Beach.....	1,626 28	Tod Inlet.....	591 77
Quathiaski Cove.....	753 11	Tofino.....	620 93
Quatsino.....	997 60	Trail.....	20,381 62
Queen Charlotte.....	723 67	Tranquille.....	1,959 63
Queen's Bay.....	175 41	Trout Lake.....	117 58
Quesnel.....	2,604 71	Tulameen.....	389 75
Quick Station.....	284 55	Ucluelet.....	540 77
Quilchena.....	161 03	Union Bay.....	1,475 48
Red Gap.....	459 69	Usk.....	449 67
Red Pass.....	541 37	Vananda.....	537 43
Renata.....	262 93	Vancouver.....	*1,206,426 16
Revelstoke.....	14,572 31	*Divided as follows:—	
Riondel.....	584 13	Head Office.....	734,544 33
Riske Creek.....	190 70	Postal Station B.....	66,767 15
River Jordan.....	584 85	Postal Station C.....	10,635 22
Robson.....	352 86	Postal Station D.....	23,705 05
Rock Bay.....	645 35	Postal Station E.....	
Rock Creek.....	449 89	North Vancouver Postal Station..	13,957 37
Roila.....	428 08	Sub-Office No. 1.....	4,148 65
Rosedale.....	650 25	Sub-Office No. 2.....	12,560 66
Rossland.....	7,825 02	Sub-Office No. 3.....	32,293 40

Gross Postal Revenue of Accounting Offices—*Concluded*PROVINCE OF BRITISH COLUMBIA—*Concluded*

Name of Office	Revenue \$ cts.	Name of Office	Revenue \$ cts.
Vancouver— <i>Con.</i>		Victoria— <i>Con.</i>	
Sub-Office No. 4.....	3,486 22	Sub-Office No. 1.....	5,639 44
Sub-Office No. 5.....	6,393 33	Sub-Office No. 2.....	1,240 69
Sub-Office No. 6.....	1,593 62	Sub-Office No. 3.....	3,172 81
Sub-Office No. 7.....	9,786 30	Sub-Office No. 4.....	1,703 22
Sub-Office No. 8.....	10,394 37	Sub-Office No. 5.....	1,667 82
Sub-Office No. 9.....	2,289 86	Sub-Office No. 6.....	4,092 19
Sub-Office No. 10.....	2,210 79	Sub-Office No. 7.....	2,379 39
Sub-Office No. 11.....	5,172 55	Sub-Office No. 8.....	843 27
Sub-Office No. 12.....	7,389 85	Sub-Office No. 9.....	1,134 54
Sub-Office No. 13.....	596 74	Sub-Office No. 10.....	313 00
Sub-Office No. 14.....	12,242 14	Sub-Office No. 11.....	627 00
Sub-Office No. 15.....	4,165 34	Sub-Office No. 12.....	3,321 54
Sub-Office No. 16.....	3,585 26	Sub-Office No. 18.....	12,617 89
Sub-Office No. 17.....	32,295 31	Sub-Office No. 19.....	1,044 11
Sub-Office No. 18.....	47,556 33	Sub-Office No. 20.....	484 78
Sub-Office No. 19.....	60,637 75	Sub-Office No. 21.....	8,737 25
Sub-Office No. 20.....	4,151 63	Sub-Office No. 22.....	148 00
Sub-Office No. 21.....	1,491 14	Beaumont.....	1,748 86
Sub-Office No. 22.....	2,292 71	Esquimalt.....	441 29
Sub-Office No. 23.....	855 05	Thorburn.....	1,653 86
Sub-Office No. 24.....	1,375 24	Tillicum.....	700 33
Sub-Office No. 25.....	36,612 51	Willow Park.....	440 10
Sub-Office No. 26.....	1,161 33	Waldo.....	736 19
Sub-Office No. 27.....	1,739 04	Walhachin.....	288 58
Sub-Office No. 28.....	448 38	Waneta.....	267 07
Sub-Office No. 29.....	2,052 88	Wardner.....	1,114 96
Sub-Office No. 30.....	1,214 25	Wasa.....	188 37
Sub-Office No. 31.....	10,535 05	Webster's Corners.....	373 69
Sub-Office No. 32.....	4,087 92	Wellington.....	809 04
Sub-Office No. 33.....	1,780 66	Westbank.....	794 32
Sub-Office No. 34.....	297 00	West Grand Forks.....	506 85
Adela.....	2,358 86	Westholme.....	973 15
Britcola.....	468 93	West Summerland.....	3,920 39
Capitol Hill.....	287 05	Westwold.....	374 42
Cedar Cottage.....	2,286 57	Whaletown.....	385 44
City Heights.....	4,001 86	White Rock.....	2,946 15
Fraser Avenue.....	1,609 33	Whonnock.....	744 47
Grimmet.....	482 86	Williams Lake.....	2,277 74
Hastings.....	633 03	Wilmer.....	365 81
Janes Road.....	1,062 42	Windermere.....	263 03
Joyce.....	1,928 33	Winlaw.....	321 46
North Arm.....	691 24	Wistaria.....	135 42
South Hill.....	5,262 03	Woodfibre.....	1,218 72
Sunnydene.....	2,103 44	Wycliffe.....	1,093 01
Vancouver Heights.....	4,309 04	Wynndel.....	782 98
Winnot.....	458 79	Yahk.....	1,940 02
Vanderhoof.....	1,950 71	Yale.....	459 67
Vernon.....	24,941 86	Ymir.....	652 22
Victoria.....	* 244,083 71	Youbou.....	733 10
*Divided as follows:—		Non-Accounting Post Offices.....	62,259 39
Head Office.....	189,932 33		
			2,303,243 16

DISTRICT OF YUKON

Carcross.....	594 12	White Horse.....	3,359 46
Carmacks.....	132 25	Non-Accounting Post-Offices.....	1,082 40
Champagne.....	227 55		
Dawson.....	4,685 95		11,293 23
Mayo Landing.....	1,211 50		

REVENUE OF NON-ACCOUNTING POST OFFICES

REVENUE Collected by Postmasters of Non-Accounting Post Offices in the Dominion of Canada during the year ended March 31, 1927.

Name of Post Office	Province	Revenue \$ cts.	Name of Post Office	Province	Revenue \$ cts.
Abbeville.....	Man.....	21 00	Alencon.....	P.Q.....	87 86
Abee.....	Alberta.....	267 09	Alert.....	Ont.....	52 08
Abenakis.....	P.Q.....	84 00	Alexanders Point.....	N.B.....	27 25
Abenakis Springs.....	P.Q.....	141 20	Alexandria.....	B.C.....	96 05
Aberdeen.....	N.S.....	63 00	Alexandrina.....	N.B.....	19 00
Aberfeldy.....	Ont.....	119 75	Alexis Creek.....	B.C.....	260 79
Abilene.....	Alberta.....	5 50	Alexo.....	Alberta.....	604 39
Abitibi (closed 23-8-26)	Ont.....	4 15	Alford.....	Sask.....	25 70
Abney, Lot 64.....	P.E.I.....	146 50	Alice.....	Ont.....	111 00
Abram River.....	N.S.....	57 00	Alingly.....	Sask.....	146 10
Acaciaville.....	N.S.....	252 10	Alkali Lake.....	B.C.....	10 00
Acadie.....	N.B.....	103 50	Allainville.....	N.B.....	70 50
Acadie Siding.....	N.B.....	92 55	Allan Hills.....	Sask.....	27 00
Ada.....	Sask.....	53 00	Allandale.....	N.B.....	15 00
Adair.....	Sask.....	69 00	Allan's Corners.....	P.Q.....	90 00
Adams.....	Sask.....	136 20	Allard.....	P.Q.....	110 37
Adams Lake.....	B.C.....	41 05	Allard Mill (opened 27-7-26)		
Adanac (summer office).....	Ont.....	60 00	(closed 29-9-26).....	Ont.....	21 50
Adderley.....	P.Q.....	33 00	Allico.....	B.C.....	923 00
Addington Forks.....	N.S.....	57 00	Allegre.....	Man.....	27 12
Aden.....	Alberta.....	75 50	Allendale.....	N.S.....	318 50
Admiral Rock.....	N.S.....	86 35	Allen Grove.....	B.C.....	25 00
Advance.....	Ont.....	26 70	Allen's Mills.....	P.Q.....	115 40
Aetna.....	Alberta.....	95 00	Allerston.....	Alberta.....	61 50
Affon Station.....	N.S.....	103 95	Allsaw.....	Ont.....	61 00
Agapit.....	N.B.....	17 35	Alma.....	N.S.....	236 00
Agardsley.....	Man.....	26 00	Alma.....	P.E.I.....	342 25
Aguanish.....	P.Q.....	45 36	Almaville.....	P.Q.....	275 50
Ahmie Lake.....	Ont.....	48 61	Alma West.....	N.B.....	61 00
Ahousat.....	B.C.....	188 75	Alpha.....	Sask.....	45 35
Ahuntsic.....	P.Q.....	(a)	Alpine Ridge.....	N.S.....	15 00
Ainslie Glen.....	N.S.....	20 00	Alta Lake.....	B.C.....	449 10
Ainslie Point (re-opened 1-6-25)	N.S.....	33 15	Alticane.....	Sask.....	7 00
Ainslieview.....	N.S.....	12 00	Alton.....	N.S.....	116 70
Airy.....	Ont.....	112 04	Alvena.....	Sask.....	97 37
Aiyansh.....	B.C.....	148 96	Alvin.....	B.C.....	207 50
Aklavik.....	N.W.T.....	77 00	Armaranth Station.....	Ont.....	53 87
Alainbourg.....	P.Q.....	34 25	Amateur.....	P.Q.....	18 00
Alamo.....	B.C.....	139 25	Amelia.....	Sask.....	25 30
Alba.....	N.S.....	53 50	Amesdale (opened 1-6-26).....	Ont.....	107 55
Albas (closed 15-12-26).....	B.C.....	0 84	Ammon.....	N.B.....	24 00
Alba Station.....	N.S.....	31 00	Anagance Ridge.....	N.B.....	18 00
Alberta Beach (re-opened 12-5-26) (summer office).....	Alberta.....	103 57	Anderson.....	N.B.....	30 01
Albert Bridge.....	N.S.....	55 00	Anfield.....	N.B.....	46 00
Albert Canyon.....	B.C.....	246 93	Ange Gardien, Est.....	P.Q.....	39 00
Albertine.....	N.B.....	228 00	Angeline.....	P.Q.....	126 50
Albert Mines.....	N.B.....	308 90	Anglemont.....	B.C.....	136 77
Albert Mines.....	P.Q.....	92 80	Angoulême.....	P.Q.....	43 00
Albert Park.....	Alberta.....	147 40	Anjou.....	P.Q.....	144 56
Alberton.....	Ont.....	95 00	Annable.....	B.C.....	51 00
Albertown.....	Sask.....	91 20	Annandale.....	N.S.....	26 50
Albion.....	P.E.I.....	60 00	Annette.....	Sask.....	93 30
Albion.....	Ont.....	111 69	Annidale.....	N.B.....	177 00
Albion Ridge.....	Alberta.....	65 00	Anning.....	Alberta.....	58 50
Alcida.....	N.B.....	84 00	Anola.....	Man.....	168 10
Alcona.....	Ont.....	96 00	Anse-à-Mercier.....	P.Q.....	113 75
Alcona Beach (summer office).....	Ont.....	50 00	Anse aux Erables (late Otis),		
Alcorn.....	N.B.....	36 50	(opened 15-6-26).....	P.Q.....	90 20
Alder Point.....	N.S.....	183 72	Anse au Griffon, Est.....	P.Q.....	84 00
Alder River.....	N.S.....	16 00	Anthony.....	Ont.....	42 25
Aldershot.....	Ont.....	682 92	Antigonish Harbour.....	N.S.....	34 00
Aldersville.....	N.S.....	131 15	Antigonish Har. (South Side).....	N.S.....	26 95
Alderville.....	Ont.....	30 00	Antrim.....	N.S.....	15 00
Alderwood.....	N.B.....	58 00	Anvers.....	P.Q.....	22 00
Aldina.....	Sask.....	37 50	Anvil Island.....	B.C.....	18 25
Aldouane.....	N.B.....	119 52	Appelo.....	Ont.....	125 94
			Apple River.....	N.S.....	339 40

(a) For revenue see under Montreal Sub-Offices

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts.
Aquadell (closed 12-1-27).....	Sask.....	9 87	Auburnville.....	N.B.....	108 50
Aragon (re-opened 27-9-26).....	Ont.....	222 00	Auger (opened 25-10-26).....	P.Q.....	32 50
Arbakka.....	Man.....	181 50	Aulac.....	N.B.....	300 20
Arbor Vitae.....	Ont.....	111 95	Auld.....	Ont.....	117 55
Arbury (re-opened 1-3-26).....	Sask.....	25 00	Auld girth.....	B.C.....	74 27
Arbutus (opened 17-1-27).....	B.C.....	25 00	Auld's Cove.....	N.S.....	307 90
Archibald.....	N.S.....	37 05	Australian.....	B.C.....	93 10
Archibald Settlement.....	N.B.....	33 00	Auvergne.....	P.Q.....	323 20
Archive.....	Sask.....	343 76	Avalon.....	Alberta.....	76 00
Archydal.....	Sask.....	145 45	Avery's Portage.....	N.B.....	89 00
Arctic Red River.....	Alberta.....	31 50	Avebury.....	Sask.....	61 70
Ardbeg.....	Ont.....	662 07	Avola.....	B.C.....	249 95
Ardenville.....	Alberta.....	34 75	Avon.....	P.Q.....	18 00
Ardkenneth.....	Sask.....	37 50	Avondale.....	N.S.....	25 00
Ardmore.....	Alberta.....	99 53	Avondale Station.....	N.S.....	144 95
Ardness.....	N.S.....	65 00	Avonport.....	N.S.....	68 15
Argenta.....	B.C.....	69 30	Axe Lake.....	Ont.....	25 60
Argenteay.....	P.Q.....	278 50	Aylsham.....	Sask.....	9 25
Argolis.....	Ont.....	250 50	Ayotte (re-opened 16-8-26).....	P.Q.....	17 00
Argonaut.....	Ont.....	657 13			
Argyle.....	N.B.....	186 50	Babineau.....	N.B.....	12 00
Argyle.....	N.S.....	120 65	Baccaro.....	N.S.....	138 60
Argyle Head.....	N.S.....	148 10	Bache Peninsula (opened 7-8-26).....	N.W.T.....	10 00
Argyle Sound.....	N.S.....	138 20	Baddeck Bay.....	N.S.....	41 95
Argyle South.....	N.S.....	67 00	Baddeck Bridge.....	N.S.....	32 50
Arisaig.....	N.S.....	136 85	Baddeck River, North Branch.....	N.S.....	13 00
Arkell.....	Ont.....	112 00	Badger.....	Man.....	129 00
Arlington.....	N.S.....	19 25	Badger Lake.....	Alberta.....	52 50
Arlington West.....	N.S.....	(Nil)	Baie de la Trinité.....	P.Q.....	92 75
Armagh Station.....	P.Q.....	217 00	Baie des Bacons.....	P.Q.....	66 00
Armitage.....	Ont.....	51 70	Baie des Cèdres.....	P.Q.....	388 93
Armorique (summer office).....	P.Q.....	20 00	Baie des Rochers.....	P.Q.....	96 00
Armstrong.....	P.Q.....	266 08	Baie d'Urle (summer office).....	P.Q.....	34 00
Armstrong's Brook.....	N.B.....	85 50	Baie Johan Beetz.....	P.Q.....	20 00
Armstrong's Corner.....	N.B.....	116 11	Baie Ste. Anne.....	N.B.....	141 00
Arnes.....	Man.....	253 15	Baie St-Laurent.....	P.Q.....	117 20
Arnold.....	N.S.....	73 15	Baird.....	Ont.....	65 60
Arrandale.....	B.C.....	188 00	Baker.....	B.C.....	61 00
Arras.....	B.C.....	31 25	Baker Settlement.....	N.S.....	194 95
Arsenault.....	P.Q.....	5 00	Balaclava.....	Ont.....	78 59
Arthurville.....	P.Q.....	104 50	Bald Rock.....	N.S.....	25 25
Artois.....	P.Q.....	66 40	Bala Park (summer office).....	Ont.....	165 50
Arvilla.....	Alberta.....	51 85	Baldwin.....	Ont.....	156 49
Ash.....	Ont.....	57 25	Baleine.....	N.S.....	8 50
Ashdad.....	Ont.....	158 75	Baljenie.....	Sask.....	44 66
Ashdale.....	N.S.....	15 00	Ballantine.....	Alberta.....	46 00
Ashfield.....	N.S.....	19 52	Ballantyne's Cove.....	N.S.....	109 20
Ashkirk (closed 30-10-26).....	Man.....	6 60	Balla Philip.....	N.B.....	11 00
Ashley.....	Sask.....	41 00	Ballnora.....	Sask.....	30 00
Ashmore.....	N.S.....	127 81	Balm.....	Alberta.....	70 05
Ash Point.....	N.B.....	15 00	Balmoral.....	N.S.....	18 00
Ashton Station.....	Ont.....	63 00	Balmoral Mills.....	N.S.....	80 00
Askilton.....	N.S.....	26 00	Balsam.....	Ont.....	136 00
Asinka (summer office).....	Ont.....	140 00	Balsam Bay.....	Man.....	40 30
Asor.....	Sask.....	277 75	Balvenie.....	Ont.....	16 69
Aspdin.....	Ont.....	261 00	Bamberg.....	Ont.....	277 00
Aspen.....	N.S.....	174 50	Bangs Falls.....	N.S.....	63 20
Aspen Beach (summer office).....	Alberta.....	82 00	Banks of Broad Cove.....	N.S.....	35 95
Aspen Grove.....	B.C.....	54 22	Bannock.....	Sask.....	193 50
Aspotogan.....	N.S.....	80 40	Baptiste.....	Ont.....	281 25
Asselin.....	P.Q.....	20 00	Barrett.....	Alberta.....	25 00
Aston Station.....	P.Q.....	87 97	Barchois.....	N.B.....	97 72
Astwood.....	Sask.....	41 80	Barchois Harbour.....	N.S.....	65 15
Atalante.....	P.Q.....	99 95	Barchois Nord.....	P.Q.....	37 75
Atcheliz.....	B.C.....	142 50	Barchois Ouest.....	P.Q.....	129 00
Atikameg (opened 1-3-27).....	Alberta.....	25 00	Bar de Coeugne.....	N.B.....	45 00
Atkinson.....	Sask.....	103 00	Bardsville.....	Ont.....	91 07
Atlantic.....	N.S.....	47 00	Barford.....	Sask.....	172 50
Atlas.....	Sask.....	79 00	Barker's Point.....	N.B.....	101 50
Atnarko.....	B.C.....	42 85	Barkfield.....	Man.....	30 00
Atwood's Brook.....	N.S.....	168 30	Bark Lake.....	Ont.....	21 00
Aubigny.....	Man.....	146 10	Barkmere (summer office).....	P.Q.....	27 00
Auburdale.....	N.S.....	35 30			
Auburdale.....	Alberta.....	135 00			

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts.
Barkway.....	Ont.	146 30	Bay View.....	N.S.	160 40
Barnard.....	P.Q.	87 35	Bay View.....	N.B.	51 90
Barlochan.....	Ont.	112 21	Beach Meadows.....	N.S.	165 00
Barnet.....	B.C.	909 30	Beaconsfield.....	Man.	27 00
Barney River Station.....	N.S.	122 05	Beaconsfield.....	P.Q.	215 00
Barney's River.....	N.S.	187 15	Bear Cave.....	Ont.	32 00
Barnhart.....	Ont.	47 27	Bear Cove (Chéticamp).....	N.S.	83 00
Barnes Crossing.....	Sask.	22 50	Bear Flat.....	B.C.	29 28
Barnhart Vale.....	B.C.	38 25	Bear Island.....	Ont.	517 40
Barnesdale.....	Ont.	128 00	Bear Line.....	Ont.	302 00
Barnesville.....	N.B.	156 50	Bear Point.....	N.S.	172 50
Barnston Island.....	B.C.	59 50	Bear River East.....	N.S.	119 00
Barrage St-Narcisse.....	P.Q.	182 00	Bear River.....	P.E.I.	281 50
Barra Glen.....	N.S.	29 00	Bears Pass.....	Ont.	73 52
Barra Head.....	N.S.	14 00	Beatonville.....	N.S.	39 55
Barre.....	P.Q.	188 65	Beatrice.....	Ont.	100 50
Barrett Lake.....	B.C.	61 50	Beauchamp (summer office).....	P.Q.	53 00
Barrieau.....	N.B.	26 40	Beauchêne.....	P.Q.	450 25
Barriefield.....	Ont.	106 04	Beaudoin.....	P.Q.	20 00
Barrier Lake.....	Sask.	42 00	Beaudoin Centre.....	P.Q.	99 05
Barrington.....	P.Q.	186 50	Beaufort.....	N.B.	100 05
Barrio's Beach.....	N.S.	130 49	Beaulac.....	P.Q.	39 05
Barry River.....	P.Q.	37 00	Beaumont.....	P.Q.	237 82
Barry's Corner.....	N.S.	35 15	Beaumont.....	N.B.	59 50
Barryvale.....	Ont.	116 00	Beaumont, Est.....	P.Q.	55 00
Barryville.....	N.B.	78 00	Beauport, Est.....	P.Q.	364 50
Bartholomew.....	N.B.	20 35	Beaurepaire.....	P.Q.	216 00
Bartibog.....	N.B.	31 00	Beauséjour.....	P.Q.	112 01
Bartibog Bridge.....	N.B.	130 00	Beausoleil.....	P.Q.	35 25
Bartibogue Station.....	N.B.	43 00	Beauval.....	Sask.	51 63
Barvas.....	Sask.	103 25	Beauvallon.....	Alberta.....	65 40
Bas de la Baie.....	P.Q.	42 20	Beaver.....	B.C.	160 12
Bas de l'Anse.....	P.Q.	75 25	Beaver Bank.....	N.S.	175 39
Base Line Road.....	N.S.	33 00	Beaver Bluff.....	Sask.	14 00
Baskatong.....	P.Q.	573 75	Beaver Brook.....	N.B.	25 00
Bass Creek.....	Ont.	32 50	Beaver Brook Station.....	N.B.	121 75
Bassin du Lièvre (closed 30-11-26).....	P.Q.	10 84	Beaver Cove.....	N.S.	103 60
Bass River Point.....	N.B.	77 30	Beaver Creek.....	B.C.	59 72
Basswood Ridge.....	N.B.	28 60	Beaver Crossing.....	Alberta.....	69 65
Batchawana.....	Ont.	104 00	Beaver Dale.....	Sask.	54 00
Bateston.....	N.S.	61 00	Beaverdam.....	Alberta.....	10 00
Batesville (summer office).....	P.Q.	30 00	Beaver Flat.....	Sask.	188 88
Bathgate.....	Alberta.....	19 00	Beaver Harbours.....	N.S.	157 50
Bath Road.....	Ont.	464 40	Beaver House.....	Sask.	46 80
Bathurst Mines.....	N.B.	138 00	Beaver Lake.....	B.C.	77 45
Batiscan Station.....	P.Q.	488 00	Beaver Lake.....	Alberta.....	10 75
Batoche.....	Sask.	76 00	Beaverley.....	B.C.	30 00
Battle Bend.....	Alberta.....	170 00	Beaver River.....	N.S.	179 38
Battle Creek.....	Sask.	40 00	Beaver Valley.....	Sask.	39 30
Battle Ridge.....	Alberta.....	47 97	Beazer.....	Alberta.....	110 60
Battle Valley (closed 31-12-26).....	Sask.	(Nil)	Beckenham.....	Sask.	36 00
Battleview.....	Alberta.....	71 10	Beckville.....	Man.	24 40
Baxter's Harbour.....	N.S.	40 50	Bedard.....	P.Q.	206 25
Baxterville.....	Sask.	15 58	Bede.....	Man.	103 50
Bayard.....	P.Q.	30 78	Bedfordville.....	Sask.	46 40
Bayend.....	Man.	71 51	Bedworth.....	Ont.	70 90
Bay du Vin.....	N.B.	804 50	Beech Hill.....	N.S.	30 00
Bay du Vin Mills.....	N.B.	28 00	Beech Hill Farms.....	N.S.	35 25
Bayer Settlement.....	N.S.	53 00	Beechmont.....	N.S.	14 00
Bayfield.....	N.S.	80 95	Beechmont North.....	N.S.	9 50
Bayham.....	Ont.	120 20	Beechville.....	N.S.	28 40
Bayhead.....	N.S.	267 73	Beersville.....	N.B.	110 20
Bayport.....	N.S.	115 00	Begin.....	P.Q.	54 15
Bay Road Valley.....	N.S.	21 00	Bekevar.....	Sask.	15 00
Bayside.....	N.B.	118 15	Bélair.....	Man.	49 00
Bayside.....	N.S.	55 90	Bélard.....	P.Q.	150 75
Bay St. Lawrence.....	N.S.	121 95	Bélanger.....	Sask.	17 50
Bayswater.....	N.B.	50 10	Bélanger Siding.....	P.Q.	278 00
Bayswater.....	N.S.	121 95	Belbeck.....	Sask.	154 70
Bayswater.....	Ont.	(a)	Belbutte.....	Sask.	81 00
Bayton.....	Man.	84 60	Bellavance.....	P.Q.	77 10
			Bellcamp.....	Alberta.....	31 82
			Belle Anse.....	P.Q.	248 00

(a) For Revenue see under Ottawa Sub-Offices.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Belle Côte.....	N.S.	161 50	Bifrost.....	Man.	15 00
Belle Creek.....	P.E.I.	190 55	Big Bank.....	N.S.	33 60
Belledune.....	N.B.	266 00	Big Bar Creek.....	B.C.	60 50
Belledune River.....	N.B.	171 50	Big Beach.....	N.S.	123 60
Bellefeuille.....	P.Q.	19 00	Big Beaver (opened 1-4-26)...	Sask.	102 35
Bellefleur.....	N.B.	84 10	Big Brook.....	N.S.	11 00
Bellefontaine.....	N.S.	41 00	Big Cedar Point (summer office).....	Ont.	245 10
Bellegarde.....	Sask.	56 00	Big Creek.....	B.C.	105 88
Belle Marche.....	N.S.	68 25	Big Fork.....	Ont.	93 70
Bellevue.....	Man.	291 90	Bigger Ridge.....	N.B.	70 30
Belleville.....	N.B.	83 00	Big Glen.....	N.S.	18 00
Belleville North.....	N.S.	56 00	Big Harbour.....	N.S.	22 00
Belleville South.....	N.S.	55 00	Big Harbour Centre.....	N.S.	30 00
Bellevue Station.....	Ont.	109 70	Big Harbour Island.....	N.S.	19 00
Bellevue.....	P.Q.	16 75	Big Intervale (Cape North).....	N.S.	27 25
Bell Grove.....	N.B.	41 20	Big Intervale (Margaree).....	N.S.	41 00
Bellhampton.....	Man.	56 75	Big Island.....	N.S.	71 00
Bellingham (closed 1-5-26)...	Ont.	7 80	Big Lorraine.....	N.S.	27 30
Belliveau Village.....	N.B.	23 00	Big Marsh.....	N.S.	20 95
Bell Mills.....	N.B.	19 60	Big Meadow.....	N.S.	23 15
Bell Mount.....	P.Q.	63 45	Big Muddy.....	Sask.	54 76
Bell Neck.....	N.S.	26 00	Big Pond.....	N.S.	14 45
Belloni.....	N.S.	143 50	Big Pond Centre.....	N.S.	84 30
Bell Rapids.....	Ont.	24 50	Big Port l'Hébert.....	N.S.	58 00
Bellshill.....	Alberta.	118 25	Big Prairie.....	Alberta.	196 23
Belmina.....	P.Q.	17 00	Big Ridge.....	N.S.	29 00
Belmore.....	Ont.	321 75	Big Ridge South.....	N.S.	52 00
Belvedere.....	Alberta.	352 09	Big Spring.....	Alberta.	31 75
Belvoir.....	Sask.	42 60	Big Stone.....	Alberta.	80 75
Benacadie.....	N.S.	67 17	Bigwin Island (summer office)...	Ont.	1,306 00
Benacadie Pond.....	N.S.	26 60	Big Woody.....	Man.	5 00
Benacadie West.....	N.S.	32 00	Bilby.....	Alberta.	65 80
Benallack, Late Sahtlam, (opened 1-10-26).....	B.C.	254 96	Billimun.....	Sask.	35 50
Benard.....	Man.	167 25	Bingley.....	Alberta.	31 95
Benbecula.....	Sask.	22 50	Bingville.....	Alberta.	64 01
Bench.....	Sask.	41 25	Bircham.....	Alberta.	270 53
Ben Eoin.....	N.S.	19 00	Birchbank.....	B.C.	148 61
Benjamin's Mills.....	N.S.	24 12	Birch Bay.....	Man.	56 50
Benjamin River.....	N.B.	179 00	Birch Brook.....	N.S.	22 00
Ben Lomond.....	N.B.	44 00	Birch Island.....	B.C.	279 24
Bennett.....	P.Q.	49 00	Birch Lake.....	Sask.	14 00
Bensham.....	Sask.	42 68	Birch Plain.....	N.S.	30 25
Bent River.....	Ont.	98 25	Birch Ridge.....	N.B.	19 50
Berens River.....	Man.	105 50	Birch Siding.....	N.B.	47 85
Bergen.....	Alberta.	103 00	Birchtown.....	N.S.	213 44
Bergeron.....	P.Q.	61 00	Bird River.....	Man.	54 25
Bergfield.....	Sask.	31 50	Birdsalls.....	Ont.	167 80
Bergland.....	Ont.	535 63	Birdtail.....	Man.	420 95
Berlo.....	Man.	42 10	Bird's Creek.....	Ont.	122 00
Bernard.....	Sask.	32 40	Birdsholm.....	Alberta.	82 50
Bernatchez.....	P.Q.	77 44	Birken.....	B.C.	136 00
Bernier.....	P.Q.	7 55	Birkendale.....	Ont.	134 25
Berny.....	Alberta.	47 00	Bishopville.....	N.S.	8 50
Berry Hill (closed 31-12-26)...	N.S.	6 06	Black Avon.....	N.S.	37 75
Berryer.....	P.Q.	162 15	Black Brook.....	N.S.	20 00
Berry Mill Station.....	N.B.	127 00	Blackburn.....	Ont.	110 75
Berry Moor.....	Alberta.	45 29	Blackburn Mine.....	P.Q.	13 00
Berthe.....	P.Q.	12 00	Blackdale.....	Man.	38 20
Bertrand.....	N.B.	62 37	Black Donald.....	Ont.	17 00
Bérubé.....	P.Q.	74 00	Blackett's Lake.....	N.S.	(nil)
Berwick West.....	N.S.	15 00	Black Hawk.....	Ont.	204 06
Bestville.....	Sask.	129 00	Black Heath.....	Ont.	185 82
Bestwick.....	B.C.	64 00	Black Land.....	N.B.	190 00
Bethel.....	Man.	94 80	Black Pines.....	B.C.	17 50
Bethesda.....	Ont.	72 00	Black Point.....	N.B.	240 50
Bethnal (closed 15-11-26).....	Ont.	10 01	Black Point, Queens.....	N.S.	277 00
Beulah.....	N.B.	61 01	Black Pool.....	B.C.	181 50
Reynes.....	Sask.	31 12	Black River, Northumber- land.....	N.B.	60 00
Bezanson.....	Alberta.	72 25	Black River, St. John.....	N.B.	65 50
Bickerdike.....	Alberta.	32 50	Black River Bridge.....	N.B.	154 10
Bickle.....	B.C.	71 20	Black Rock.....	N.B.	30 00
Bickford.....	Ont.	159 72	Black Rock, Victoria.....	N.S.	20 00
Bideford.....	P.E.I.	5 00	Blacks Harbour.....	N.B.	1,878 03
Bickleigh.....	Sask.	78 95			

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts.
Blackstone.....	N.S.	32 00	Bordenwood.....	Ont.	30 40
Blackstone Lake.....	Ont.	91 03	Boskung.....	Ont.	140 45
Blacktail.....	Alberta.	15 00	Botsford Portage.....	N.B.	38 00
Blackwood.....	Sask.	96 00	Bouchard.....	P.Q.	68 99
Blaeberry.....	B.C.	46 50	Boucher.....	N.B.	21 00
Blair.....	N.B.	500 50	Boucherville.....	Ont.	7 15
Blair Athol.....	N.B.	120 00	Boudreau.....	N.B.	40 00
Blairhampton.....	Ont.	34 00	Boudreauville.....	N.S.	128 95
Blairton.....	Ont.	41 50	Boudreau Village.....	N.B.	31 00
Blais.....	P.Q.	31 00	Bouffard.....	P.Q.	100 28
Blanchard Road.....	N.S.	13 00	Bougainville.....	P.Q.	43 35
Blanchard Settlement.....	N.B.	78 00	Boughton Island.....	P.E.I.	19 25
Blanche.....	N.S.	200 20	Boulanger.....	P.Q.	283 96
Blanchet.....	P.Q.	67 50	Boularderie.....	N.S.	66 05
Blandford.....	P.Q.	117 30	Boularderie Centre.....	N.S.	58 69
Blewett.....	B.C.	44 60	Boularderie East.....	N.S.	38 96
Blind Bay.....	B.C.	206 00	Boularderie West.....	N.S.	24 00
Blind Channel.....	B.C.	201 50	Boulay.....	P.Q.	19 50
Bliss Landing.....	B.C.	83 80	Boulter.....	Ont.	194 40
Block 14.....	N.B.	16 00	Boundary Creek.....	Alberta.	52 14
Bloomfield.....	N.S.	60 00	Boundary Creek.....	N.B.	119 12
Bloomfield Ridge.....	N.B.	90 20	Boundary Falls.....	B.C.	50 00
Blooming.....	Sask.	50 50	Bourbon.....	P.Q.	18 00
Bloomington.....	N.S.	26 00	Bourdeau.....	Ont.	40 00
Bloomsbury.....	Alberta.	168 18	Bourgeois.....	N.B.	45 23
Blue Bell.....	N.B.	94 10	Bourgeois Mills.....	N.B.	57 00
Blueberry Creek.....	B.C.	357 00	Bourg Louis.....	P.Q.	57 00
Blueberry Mountain.....	Alberta.	36 50	Bourgogne (closed 13-11-26).....	Sask.	(Nil)
Blue Cove.....	N.B.	43 00	Bourlamaque (summer office).....	P.Q.	30 00
Blue Mountain.....	N.S.	124 00	Bournival.....	P.Q.	36 00
Blue Mountain Bend (closed 1-4-26).....	N.B.	(Nil)	Bousquet.....	P.Q.	33 00
Blue Ridge, late Lonira.....	Alberta.	77 00	Bout de l'Isle.....	P.Q.	(a)
Blue Rock.....	N.S.	275 15	Bout du Monde.....	P.Q.	24 50
Bluesky.....	Alberta.	153 03	Boutillier Point.....	N.S.	216 50
Blue's Mill.....	N.S.	44 50	Boutin.....	Sask.	51 00
Bluff Creek.....	Man.	89 00	Bowesville.....	Ont.	62 00
Boakview.....	Ont.	85 50	Bowmanton.....	Alberta.	37 00
Bobs Lake.....	Ont.	67 05	Boyd's.....	N.S.	16 52
Bocage.....	P.Q.	34 00	Boyer.....	P.Q.	101 40
Bodhan.....	Man.	35 00	Boyne Lake.....	Alberta.	74 30
Bodmin.....	Sask.	84 00	Boynton.....	P.Q.	159 00
Bogart.....	Ont.	98 25	Brackenrig.....	Ont.	48 73
Boggy Creek.....	Man.	95 00	Brackley Beach.....	P.E.I.	151 00
Boian.....	Alberta.	65 00	Brada (closed 15-2-26).....	Sask.	(Nil)
Boisdale.....	N.S.	202 00	Bradley.....	Ont.	39 83
Bois de l'Ail.....	P.Q.	75 00	Bradley Creek.....	Ont.	10 00
Boishébert.....	N.B.	36 25	Bradore Bay.....	P.Q.	31 00
Boivin.....	P.Q.	40 98	Bramber.....	N.S.	143 20
Bold Point.....	B.C.	60 19	Branch Brook.....	N.B.	16 00
Bolingbroke.....	Ont.	78 00	Branch La Have.....	N.S.	88 00
Bolkow.....	Ont.	206 42	Bransfield.....	N.B.	90 00
Bon Accord.....	N.B.	30 00	Brantville.....	N.B.	56 80
Bon Air (summer office).....	Ont.	121 00	Bras d'Apic.....	P.Q.	211 31
Bonaventure Island.....	P.Q.	49 00	Brass Hill.....	N.S.	165 65
Bon Désir.....	P.Q.	34 75	Brazil Lake.....	N.S.	131 75
Bondiss.....	Alberta.	58 50	Breault Mill.....	P.Q.	52 56
Bon Echo (summer office).....	Ont.	116 00	Breau Village.....	N.B.	96 00
Bonheur (re-opened 5-1-27).....	Ont.	223 55	Brèche à Manon.....	P.Q.	271 90
Bonlea.....	Alberta.	34 00	Breckenridge Station.....	P.Q.	223 65
Boninville.....	Ont.	102 50	Breda (closed 30-6-26).....	Alberta.	(Nil)
Bonnechère.....	Ont.	63 00	Bredin.....	Alberta.	35 00
Bonne Espérance.....	P.Q.	100 00	Bremen.....	Sask.	255 90
Bonne Madone.....	Sask.	130 52	Brennan Hills.....	P.Q.	215 00
Bonney River Station.....	N.B.	301 50	Brennen (closed 2-10-26).....	Ont.	38 30
Bonnie Doon.....	Man.	52 10	Brentha.....	Ont.	43 50
Bonnie Glen.....	Alberta.	17 25	Brentwood.....	Ont.	83 40
Bonnington Falls.....	B.C.	258 80	Brentwood.....	N.S.	83 00
Bon Secours.....	N.B.	48 00	Brentwood Bay.....	B.C.	283 20
Bonn Road.....	N.B.	218 91	Bretagneville.....	N.B.	75 40
Booth.....	P.Q.	121 75	Brethour.....	Ont.	47 70
Bordeaux.....	P.Q.	(a)	Brewer.....	Sask.	72 10
Borderland.....	Sask.	49 05	Browesterville.....	Man.	(Nil)
			Briar Lake.....	N.S.	22 00

(a) For Revenue see under Montreal Sub-Offices

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts
Briarlea.....	Sask.....	31 50	Buck Creek.....	Alberta...	28 50
Bridge Lake.....	B.C.....	131 00	Bucke.....	Ont.....	339 15
Bridgeville.....	P.Q.....	278 00	Buckfield.....	N.S.....	49 00
Bridstow.....	Alberta...	(Nil)	Buckhorn.....	Alberta...	70 45
Briereville.....	Alberta...	35 01	Buck Lake (summer office)...	Ont.....	5 00
Brigade Lake.....	B.C.....	43 00	Buckland Est.....	P.Q.....	25 75
Brigg's Corner.....	N.B.....	23 00	Bucklaw.....	N.S.....	38 40
Brighouse.....	B.C.....	794 24	Buckley (summer office).....	N.B.....	7 50
Brightbank.....	Alberta...	44 80	Buckley Bay.....	B.C.....	227 27
Brightholme.....	Sask.....	16 00	Buctouche Bay.....	N.B.....	30 00
Bright Sand.....	Sask.....	45 00	Budd Mills.....	Ont.....	23 90
Brightside.....	Ont.....	40 00	Buena Vista.....	B.C.....	160 50
Brightstone.....	Man.....	30 00	Buffalo Gap.....	Sask.....	83 38
Briley's Brook.....	N.S.....	95 45	Buffalo Horn.....	Sask.....	26 75
Brinkman's Corners.....	Ont.....	86 00	Buffalo Lake.....	Alberta...	31 57
Bristol Mines.....	P.Q.....	94 76	Buffalo River (opened 1-6-26).....	Sask.....	15 00
Bristol Ridge.....	P.Q.....	160 75	Buffalo View.....	Alberta...	22 50
Britain (closed 1-1-27).....	Alberta...	27 81	Buford.....	Alberta...	174 80
Britainville.....	Ont.....	28 00	Bugeaud.....	P.Q.....	37 00
Britannia Heights.....	Ont.....	228 75	Buller.....	Ont.....	21 00
Birchdir.....	Sask.....	105 27	Bulstrode Station.....	P.Q.....	198 74
Briton Cove.....	N.S.....	173 12	Bunglass.....	Sask.....	19 00
Britonville.....	P.Q.....	28 00	Burfield.....	Alberta...	68 35
Broadbent.....	Ont.....	91 50	Burgis.....	Sask.....	195 00
Broad Cove (Lunenburg).....	N.S.....	410 50	Burk's Corners.....	P.Q.....	63 75
Broad Cove Chapel.....	N.S.....	70 00	Burleigh Falls (closed 30-10-26). (Re-opened 24-1-27).....	Ont.....	68 63
Broad Cove Marsh.....	N.S.....	12 25	Burlington.....	N.S.....	132 09
Broadlands.....	P.Q.....	89 50	Burnaby.....	Ont.....	131 00
Broadwater.....	B.C.....	52 88	Burnbank.....	Man.....	22 45
Broadway.....	N.S.....	34 50	Burnley.....	Ont.....	93 70
Brockington.....	Sask.....	65 00	Burnside.....	Man.....	204 00
Brock Monument (summer office).....	Ont.....	(Nil)	Burpee.....	Ont.....	60 50
Brodeur.....	P.Q.....	52 80	Burquitlam.....	B.C.....	191 40
Brokenhead.....	Man.....	60 50	Burrard Inlet.....	B.C.....	1,145 00
Brombury.....	Sask.....	55 00	Burridge.....	Ont.....	119 89
Broncho.....	Sask.....	56 00	Burriss.....	Ont.....	337 85
Bronson.....	Ont.....	(Nil)	Burritt.....	Ont.....	40 20
Bronson Settlement.....	N.B.....	33 50	Burtch.....	Ont.....	46 50
Bronx Park.....	P.Q.....	(a)	Burtonsville.....	Alberta...	38 13
Brookdale.....	P.Q.....	87 75	Burwash.....	Ont.....	1,021 24
Brookfield Mines.....	N.S.....	85 00	Bush Island.....	N.S.....	77 87
Brookline.....	P.Q.....	7 00	Butcher.....	Ont.....	59 45
Brooklyn Corner.....	N.S.....	70 34	Butedale.....	B.C.....	540 20
Brookside.....	Sask.....	101 21	Butterby.....	Sask.....	28 00
Brookley.....	Alberta...	21 23	Butternut Bay (opened 1-6-26) (summer office).....	Ont.....	30 44
Brookswood.....	B.C.....	32 27	Butterton.....	Sask.....	24 52
Brookvale.....	N.S.....	104 07	Byng.....	Man.....	31 50
Brook Village.....	N.S.....	120 10			
Brookville.....	N.B.....	244 00	Cabin Lake.....	Alberta...	22 00
Brophy's.....	N.S.....	15 00	Cachalot.....	B.C.....	171 88
Brora.....	Sask.....	66 50	Cache Creek.....	B.C.....	112 15
Brotherston.....	Ont.....	23 00	Cacouna South (summer office).....	P.Q.....	96 00
Brough.....	Sask.....	39 40	Caie Settlement (closed 30-6-26).....	N.B.....	(Nil)
Brower.....	Ont.....	139 30	Cailmount.....	Sask.....	70 00
Brown.....	Man.....	180 30	Cails Mills.....	N.B.....	36 00
Brownfield.....	Alberta...	110 00	Cain's Mountain.....	N.S.....	46 50
Brown Hill.....	Ont.....	129 45	Caistor Centre.....	Ont.....	352 35
Browning Island (summer office).....	Ont.....	65 00	Calahoo.....	Alberta...	144 90
Brownvale.....	Alberta...	228 75	Calais.....	Alberta...	110 00
Brownsville.....	N.S.....	60 00	Caldbeck.....	Alberta...	43 44
Bruceston.....	Ont.....	19 20	Calderbank.....	Sask.....	124 60
Brunlie.....	Man.....	17 00	Caldwell.....	P.Q.....	41 98
Brunetville.....	Ont.....	112 10	Caldwell.....	Alberta...	32 21
Brutus.....	Alberta...	85 20	Caldwell Brook.....	N.B.....	61 72
Bryant.....	Sask.....	142 78	Caledonia.....	N.S.....	159 10
Bryants Corner.....	N.B.....	44 25	Caledonia.....	P.E.I.....	22 50
Bryenton.....	N.B.....	61 00	Caledonia Mills.....	N.S.....	31 95
Brynmarl.....	B.C.....	68 25	Calendula.....	Alberta...	12 00
Bryon Island (summer office).....	P.Q.....	14 00			
Brysonville.....	P.Q.....	217 40			
B-Say-Tah (summer office).....	Sask.....	14 00			

(a) For Revenue see under Montreal Sub-Offices.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Calgary Sub-Office No. 7.....	Alberta...	(a)	Cape Jack.....	N.S.....	69 38
Calgary Sub-Office No. 15.....	Alberta...	(a)	Cape Negro.....	N.S.....	127 05
Calgary Sub-Office No. 16			Cape Negro Island.....	N.S.....	71 00
(closed 13-10-26).....	Alberta...	(a)	Cape Sable Island (South		
Calgary Sub-Office No. 23.....	Alberta...	(a)	Side).....	N.S.....	152 55
Calgary Sub-Office, No. 24.....	Alberta...	(a)	Cape Scott.....	B.C.....	69 50
Calgary Sub-Office No. 25			Cape Station.....	N.B.....	105 00
(re-opened 15-11-26).....	Alberta...	(a)	Capitol Hill.....	B.C.....	(b)
Calhoun.....	N.B.....	46 50	Caplan Est.....	P.Q.....	37 20
Caliento.....	Man.....	264 69	Cap la Ronde.....	N.S.....	68 19
California.....	N.B.....	60 50	Cap Lumière.....	N.B.....	26 25
Callières.....	P.Q.....	45 00	Cappon.....	Alberta...	99 85
Calling Lake.....	Alberta...	35 00	Cap Rouge.....	N.S.....	19 00
Calm Lake (opened 15-3-27)...	Ont.....	100 00	Cap St-Fidèle.....	P.Q.....	40 00
Cambria.....	P.Q.....	44 70	Cap St-Ignace Station.....	P.Q.....	410 25
Cambridge.....	N.S.....	110 75	Cap St-Martin.....	P.Q.....	61 00
Camden.....	N.S.....	41 00	Capstick.....	N.S.....	49 20
Camel Chute.....	Ont.....	73 25	Cap Tourmente.....	P.Q.....	94 33
Cameron Lake.....	B.C.....	89 30	Capucins.....	P.Q.....	126 75
Cameron's Mills.....	N.B.....	22 75	Caramat.....	Ont.....	92 29
Cameron Settlement.....	N.S.....	37 00	Carboneau.....	P.Q.....	373 50
Campbelldale.....	N.S.....	19 00	Carcajou.....	Alberta...	15 00
Campbell Hill (closed 16-10-26)	Alberta...	5 67	Cardell.....	Sask.....	53 00
Campbell Mountain.....	N.S.....	10 00	Carey.....	Man.....	116 20
Campbellton.....	Ont.....	40 25	Carey's Hill.....	P.Q.....	204 25
Camperdown.....	Ont.....	200 54	Cariboo Gold Mines.....	N.S.....	82 50
Camperdown.....	N.S.....	25 00	Cariboo Island.....	N.S.....	10 00
Camperville.....	Man.....	206 10	Cariboo Islands.....	P.Q.....	77 25
Camp Kinkora (opened 1-7-			Cariboo Marsh.....	N.S.....	18 57
26) (summer office).....	P.Q.....	15 00	Carlea.....	Sask.....	66 15
Camp Lake.....	Sask.....	36 00	Carleton Ouest.....	P.Q.....	84 40
Camp Morton.....	Man.....	223 00	Carleton Village.....	N.S.....	67 88
Camp Oconto (summer office)	Ont.....	250 00	Carlin.....	B.C.....	130 25
Camp Ouareau (summer			Carling.....	Ont.....	58 25
office).....	P.Q.....	150 00	Carlingford.....	N.B.....	23 25
Campsie.....	Alberta...	10 55	Carling Lake (closed 31-8-26)	P.Q.....	10 23
Cana (re-opened 1-6-26).....	Sask.....	136 14	Carling Station.....	Ont.....	34 00
Canaan.....	N.S.....	34 00	Carlington.....	Ont.....	91 50
Canaan Rapids.....	N.B.....	25 00	Carlos.....	Alberta...	31 50
Canada Creek.....	N.S.....	45 24	Carlowrie.....	Man.....	35 00
Canal.....	Ont.....	190 00	Carlow.....	N.B.....	11 00
Canal Flats.....	B.C.....	119 00	Carlton Hill.....	Alberta...	46 20
Canim Lake.....	B.C.....	67 50	Carlyle Lake Resort (sum-		
Cannamore.....	Ont.....	208 00	mer office).....	Sask.....	160 96
Cannell.....	Alberta...	124 00	Carmel.....	P.Q.....	65 21
Cannes.....	N.S.....	286 95	Carmi.....	B.C.....	140 48
Canning.....	Ont.....	49 00	Carnagh.....	Sask.....	42 85
Canobie.....	N.B.....	102 00	Carnforth.....	Alberta...	27 05
Canoe Cove.....	P.E.I.....	74 45	Carnoustie.....	Sask.....	26 00
Canoe Lake.....	N.S.....	22 00	Carnwood (opened 15-6-26)...	Alberta...	41 79
Canopus.....	Sask.....	38 74	Caron Brook.....	N.B.....	250 78
Canough Creek.....	B.C.....	16 25	Carr.....	Ont.....	100 50
Cantal (re-opened 1-6-26).....	Sask.....	47 55	Carragana.....	Sask.....	262 50
Cantin.....	P.Q.....	43 00	Carroll.....	P.Q.....	47 00
Cantley (re-opened 8-12-26)...	P.Q.....	114 50	Carroll's Corners.....	N.S.....	60 20
Canton.....	Ont.....	224 25	Carroll's Crossing.....	N.B.....	178 81
Canton Bégin.....	P.Q.....	165 50	Carrott Creek.....	Alberta...	225 50
Canyon.....	B.C.....	382 11	Carrot River.....	Sask.....	23 60
Cap-à-la-Baleine.....	P.Q.....	115 45	Carr's Brook.....	N.S.....	74 67
Cap-à-la-Branche.....	P.Q.....	161 25	Carsonby.....	Ont.....	Nil
Cap au Corbeau.....	P.Q.....	29 00	Carter's Point.....	N.B.....	83 85
Cap au Renard.....	P.Q.....	86 83	Carterton.....	Ont.....	84 50
Cap aux Oies.....	P.Q.....	75 43	Casault.....	P.Q.....	38 00
Cap Bateau.....	N.B.....	43 00	Casavant.....	Alberta...	25 50
Cap d'Espoir.....	P.Q.....	295 00	Casey.....	P.Q.....	511 29
Cap des Rosiers Est.....	P.Q.....	129 08	Casgrain.....	P.Q.....	19 75
Cape Augnet.....	N.S.....	41 60	Caspaco.....	B.C.....	335 00
Cape Chin.....	Ont.....	49 00	Cassilis.....	N.B.....	124 25
Cape Croker.....	Ont.....	133 65	Castelneau.....	P.Q.....	94 55
Cape Dauphin.....	N.S.....	32 95	Castle Bay.....	N.S.....	59 37
Cape de Moisselle Creek.....	N.B.....	98 00	Castle Coombe.....	Sask.....	25 25
Cape Enrage.....	N.B.....	31 00	Castledale.....	B.C.....	54 15
Cape George.....	N.S.....	61 00	Castle Mountain (summer		
Cape George Harbour.....	N.S.....	15 00	office).....	Alberta...	69 00

(a) For Revenue see under Calgary Sub-Offices.

(b) For Revenue see under Vancouver Sub-Office.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Castle Point.....	Man.....	246 10	Charlesbourg West.....	P.Q.....	25 00
Castlereagh.....	N.S.....	18 00	Charleston.....	N.S.....	168 15
Castle Rock.....	B.C.....	87 60	Charleston.....	Ont.....	216 16
Castonguay.....	P.Q.....	35 00	Charleswood.....	Man.....	79 70
Catalone.....	N.S.....	90 40	Charles Cove.....	N.S.....	258 75
Catalone Gut.....	N.S.....	37 00	Charron.....	Alberta.....	20 00
Catalone Road.....	N.S.....	66 45	Chartersville.....	N.B.....	13 00
Catamount.....	N.B.....	29 00	Chartrand Corner.....	Ont.....	127 80
Cataract.....	Ont.....	139 55	Chaswood.....	N.S.....	112 15
Catchacoma.....	Ont.....	60 00	Chateau Lake Louise (summer office).....	Alberta.....	3,705 28
Cater.....	Sask.....	30 00	Chater.....	Man.....	223 25
Caulfield.....	B.C.....	178 66	Chatham Head.....	N.B.....	162 00
Cawood.....	P.Q.....	25 00	Chaudière Basin.....	P.Q.....	225 64
Cayer.....	Man.....	185 60	Chaumont.....	P.Q.....	46 30
Cazaville.....	P.Q.....	233 00	Cheam View.....	B.C.....	49 00
Cecebe.....	Ont.....	63 00	Cheddar.....	Ont.....	67 25
Cecil.....	Sask.....	36 00	Chedderville.....	Alberta.....	74 50
Cedar.....	B.C.....	465 50	Cheecham.....	Alberta.....	107 18
Cedarbrae.....	Ont.....	147 75	Chee Kye.....	B.C.....	181 06
Cedar Croft (summer office).....	Ont.....	110 00	Chelan.....	Sask.....	36 30
Cedarkine.....	Man.....	72 67	Chellwood.....	Sask.....	23 50
Cedar Lake.....	Man.....	35 00	Chelmsford.....	N.B.....	62 46
Ceepeece, (opened 15-5-26).....	B.C.....	174 50	Chelsea.....	N.S.....	163 54
Celtic.....	Sask.....	20 00	Chelsea Falls.....	P.Q.....	1,831 91
Centennial.....	N.S.....	31 95	Chemin Neuf.....	P.Q.....	30 00
Central Argyle.....	N.S.....	184 10	Cheney Station.....	Ont.....	108 81
Central Blissville.....	N.B.....	286 00	Chénier.....	P.Q.....	181 00
Central Earltown.....	N.S.....	8 00	Cherisy, (opened 1-2-27).....	P.Q.....	22 00
Central Greenwich.....	N.B.....	303 95	Cherryfield.....	N.S.....	42 12
Central Grove.....	N.S.....	142 00	Cherryfield.....	N.B.....	24 11
Central Hampstead.....	N.B.....	94 25	Cherry Hill.....	N.S.....	263 66
Central New Annan.....	N.S.....	80 74	Cherry Valley.....	P.E.I.....	245 80
Central Port Mouton.....	N.S.....	259 65	Cherryville.....	B.C.....	67 29
Central Wood Harbour.....	N.S.....	92 00	Cherrywood.....	Ont.....	174 47
Centre Acadie.....	N.B.....	75 00	Chesterfield Inlet.....	N.W.T.....	10 00
Centredale.....	N.S.....	25 00	Chester Grant.....	N.S.....	63 50
Centre Dummer.....	Ont.....	42 80	Chestermere Lake.....	Alberta.....	45 25
Centre East Pubnico.....	N.S.....	168 04	Chester Nord.....	P.Q.....	39 00
Centre Island.....	B.C.....	31 20	Chesterwold.....	Alberta.....	61 75
Centre Millstream (closed 1-12-26).....	N.B.....	25 50	Chevalier.....	P.Q.....	10 00
Centre Musquodoboit.....	N.S.....	220 50	Cheviot.....	Sask.....	197 10
Centre Nappan.....	N.B.....	191 10	Chevrier.....	Ont.....	28 00
Centre St. Simon.....	N.B.....	67 00	Chezacut.....	B.C.....	45 00
Centreton.....	Ont.....	260 25	Chiasson.....	N.B.....	57 50
Centrevue.....	Ont.....	22 00	Chief Lake.....	B.C.....	35 60
Centre Village.....	N.B.....	5 00	Chikopi (summer office).....	Ont.....	75 00
Centreville.....	N.S.....	434 00	Chileo.....	B.C.....	84 25
Centreville East.....	N.S.....	67 00	Chimney Corner.....	N.S.....	36 00
Chaffey's Locks.....	Ont.....	829 50	Chin.....	Alberta.....	196 10
Chagoness.....	Sask.....	55 00	Chinook Cove.....	B.C.....	166 54
Chahoon.....	P.Q.....	269 50	Chippawa Hill.....	Ont.....	78 56
Chailey.....	Alberta.....	62 40	Chisholm.....	N.S.....	11 00
Chalifoux.....	P.Q.....	34 00	Chisholm Mills.....	Alberta.....	545 75
Chambery.....	Sask.....	80 00	Choate.....	B.C.....	113 17
Chambord Est.....	P.Q.....	15 00	Chocolate Cove.....	N.B.....	49 00
Champigny.....	P.Q.....	404 10	Choquette.....	P.Q.....	36 00
Champocour.....	P.Q.....	10 00	Chortitz.....	Man.....	135 95
Chance Harbour.....	N.B.....	175 50	Christian Island.....	Ont.....	103 12
Chance Harbour.....	N.S.....	26 00	Christierville.....	P.Q.....	87 45
Chandler Station, (opened 1-3-27).....	P.Q.....	55 00	Christina.....	Ont.....	92 13
Chandonnet.....	P.Q.....	15 00	Christina Lake.....	B.C.....	18 00
Chandos.....	Ont.....	26 00	Christopher Lake.....	Sask.....	31 50
Chantler.....	Ont.....	75 10	Chu Chua.....	B.C.....	257 69
Chantry.....	Ont.....	168 25	Chudleigh (re-opened 15-2-26).....	Ont.....	184 00
Chapais.....	P.Q.....	46 79	Church Hill.....	N.B.....	24 00
Chapel Rock.....	Alberta.....	26 00	Church Lake.....	N.S.....	48 25
Chapleau Station (summer office).....	P.Q.....	53 00	Church House.....	B.C.....	101 00
Chaplin.....	N.S.....	34 00	Church Over.....	N.S.....	94 35
Chaplin Road.....	N.B.....	39 20	Churchview.....	N.S.....	61 95
Chapman.....	Ont.....	98 00	Chutes aux Outardes (opened 26-10-26).....	P.Q.....	328 00
Chapple.....	Ont.....	58 70	Chute Lake (summer office) (closed 1-5-26).....	B.C.....	Nil

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Chute Nairn.....	P.Q.	180 00	Cold Springs.....	Man.	10 40
Chute Rouge.....	P.Q.	113 60	Coldstream.....	N.S.	22 50
Chute Shipshaw.....	P.Q.	70 00	Cole Harbour.....	N.S.	152 50
Chute Victoria.....	P.Q.	36 77	Cole Lake.....	Ont.	143 80
Cinema.....	B.C.	44 70	Coleman Corner.....	N.B.	10 70
Claire Fontaine.....	N.B.	47 65	Colin.....	N.B.	48 00
Clairvaux de Bagot.....	P.Q.	152 50	College Grant.....	N.S.	21 00
Clairvaux de Charlevoix.....	P.Q.	45 00	Collegeville.....	N.S.	17 25
Clairville.....	N.B.	59 70	Collette Village.....	N.B.	30 00
Clam Bay.....	N.S.	39 50	Colleymount.....	B.C.	78 50
Clam Harbour.....	N.S.	160 50	Collholme.....	Alberta.	7 50
Clam Point.....	N.S.	46 00	Collinsville (opened 17-1-27).....	P.Q.	20 00
Clandonald, late Wellsdale (opened 1-2-27).....	Alberta.	249 18	Colmer.....	Sask.	42 60
Clanricarde.....	Ont.	52 24	Colomb.....	P.Q.	71 01
Clapham.....	P.Q.	32 50	Colombourg.....	P.Q.	93 00
Clapperton.....	P.Q.	144 85	Colonial.....	N.S.	63 00
Clarendon Station.....	N.B.	118 00	Colpton.....	N.S.	83 00
Clarina.....	Ont.	56 60	Columbia Gardens.....	B.C.	82 85
Clarinda.....	Alberta.	16 50	Columbine.....	Alberta.	34 50
Clarkboro.....	Sask.	150 00	Colwell.....	Ont.	53 60
Clarkleigh.....	Man.	293 92	Comeau Ridge.....	N.B.	42 50
Clark's Corners.....	N.B.	161 92	Comeau's Hill.....	N.S.	59 00
Clark's Crossing.....	Sask.	58 50	Comeauville.....	N.S.	219 00
Clarksville.....	N.S.	133 00	Comanda.....	Ont.	198 15
Clarkville.....	N.B.	22 00	Compton Station.....	P.Q.	123 52
Claverhouse.....	N.S.	19 00	Comrey.....	Alberta.	115 96
Clavering.....	Ont.	115 50	Concession.....	N.S.	218 50
Clay Bank.....	Ont.	25 00	Concord.....	Ont.	203 00
Claytonville.....	Sask.	56 00	Conjuring Creek.....	Alberta.	74 10
Clear Hills.....	Alberta.	37 90	Conklin.....	Alberta.	82 01
Clear Lake.....	Ont.	78 55	Connell Corners.....	Sask.	20 75
Clearland.....	N.S.	10 00	Connolly.....	Alberta.	38 00
Clearview.....	Alberta.	12 00	Connor.....	N.B.	182 99
Clearwater Station.....	B.C.	221 91	Connor Creek.....	Alberta.	152 52
Clematis.....	Man.	26 40	Conn's Mills.....	N.S.	137 00
Clemens.....	Sask.	95 00	Conquerall Mills.....	N.S.	90 00
Clément.....	P.Q.	162 75	Conrich.....	Alberta.	75 09
Clemville (opened 14-5-26).....	P.Q.	40 00	Continco (opened 1-7-26).....	B.C.	82 00
Clericy (opened 31-7-26).....	P.Q.	130 98	Conway (opened 1-3-27).....	N.S.	15 00
Clevalands.....	N.B.	6 00	Cooking Lake.....	Alberta.	105 00
Cliffordvale.....	N.B.	275 30	Cook's Brook.....	N.S.	102 00
Cliffside (summer office).....	B.C.	113 34	Cook's Cove.....	N.S.	100 00
Clifton.....	N.B.	266 00	Cook's Creek.....	Man.	422 00
Cliftonville.....	Sask.	50 20	Cookville.....	N.B.	34 15
Clontarf.....	Ont.	101 00	Coombes Road.....	N.B.	26 00
Clo-oose.....	B.C.	200 00	Cooper.....	Ont.	116 50
Cloridorme.....	P.Q.	233 44	Cooper's Falls.....	Ont.	121 40
Cloridorme Ouest.....	P.Q.	132 45	Copeau.....	Sask.	91 41
Cloud Bay.....	Ont.	112 30	Copeland.....	Sask.	38 70
Clova.....	P.Q.	440 70	Copley.....	Man.	Nil
Cloverdale.....	N.S.	21 95	Copp.....	Ont.	39 40
Clover Hill.....	N.B.	21 00	Coppell.....	Ont.	65 22
Cloverleaf.....	Man.	223 81	Copper River.....	B.C.	91 50
Cloverville.....	N.S.	23 00	Coppice Hill.....	Alberta.	54 39
Club Shawinigan.....	P.Q.	60 00	Corberrie.....	N.S.	169 75
Cluffield.....	Sask.	37 05	Corcoran.....	P.Q.	23 50
Clumber.....	Sask.	22 50	Cordova Bay (summer office).....	B.C.	35 00
Clydesdale.....	Ont.	54 88	Coriander.....	Sask.	94 38
Clymont.....	Alberta.	24 50	Cork.....	Alberta.	31 50
Coal Branch Station.....	N.B.	190 00	Corkery.....	Ont.	89 46
Coal Creek.....	N.B.	180 00	Cork Station.....	N.B.	88 75
Coates' Mills.....	N.B.	67 24	Cormac.....	Ont.	169 80
Coburn.....	N.B.	307 00	Cormier's Cove.....	N.B.	14 00
Cocagne Cape.....	N.B.	72 00	Cormier Village.....	N.B.	72 00
Cocagne Cove.....	N.B.	40 00	Cormierville.....	N.B.	76 00
Cocagne River.....	N.B.	24 00	Cornucopia.....	Alberta.	130 85
Cockburn Island.....	Ont.	310 56	Cornwall.....	P.E.I.	122 00
Coddle's Harbour.....	N.S.	136 50	Cornwall Island.....	Ont.	10 00
Codette.....	Sask.	135 25	Coronach (opened 1-2-27).....	Sask.	214 50
Coffinroft.....	N.S.	27 00	Coronation.....	N.B.	35 00
Cogmagun River.....	N.S.	118 19	Corriveau.....	P.Q.	41 00
Colbert.....	P.Q.	36 00	Corson's Siding.....	Ont.	130 75
Coldbrook.....	N.B.	182 12	Cortereal.....	P.Q.	124 00
			Costello.....	Ont.	37 70

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Cosmo.....	Alberta...	24 82	Crockett.....	N.B.....	39 00
Cossetteville.....	P.Q.....	22 00	Crocus.....	Man.....	177 00
Côté.....	Sask.....	340 25	Croll.....	Man.....	178 18
Coteau Road.....	N.B.....	27 00	Cromarty.....	Ont.....	226 55
Côte d'Or.....	N.B.....	17 00	Crombie Settlement.....	N.B.....	16 50
Côte Ste Anne.....	N.B.....	20 00	Cromwell.....	Man.....	21 00
Côte St-Joseph.....	P.Q.....	14 00	Cross.....	Sask.....	30 00
Côte St-Leonard.....	P.Q.....	5 00	Crosshill.....	Ont.....	87 00
Côte St-Michel.....	P.Q.....	(c)	Crossland.....	Ont.....	112 99
Côte St-Pierre.....	P.Q.....	101 25	Cross Lake.....	Man.....	67 78
Côte St-Vincent.....	P.Q.....	3 00	Cross Point.....	P.Q.....	214 00
Cotham.....	Sask.....	18 00	Cross Roads, Mid-Melford.....	N.S.....	43 50
Cottonwood.....	B.C.....	132 80	Cross Roads, Ohio.....	N.S.....	86 50
Coughlan.....	N.B.....	156 50	Crouse Town.....	N.S.....	151 00
Couillard.....	P.Q.....	66 12	Crowell.....	N.S.....	308 00
Coulée.....	Sask.....	4 00	Crowe's Landing (summer office).....	Ont.....	169 00
Coulombe.....	P.Q.....	176 40	Crowfoot.....	Alberta.....	171 74
Coulson.....	Ont.....	188 00	Crow's Nest.....	N.S.....	64 00
Coultervale.....	Man.....	26 20	Crowtherview.....	Sask.....	60 00
Countess.....	Alberta.....	198 01	Croydon.....	Ont.....	74 00
Country Harbour Lake.....	N.S.....	49 08	Croydon Station.....	B.C.....	194 58
Country Harbour Mines.....	N.S.....	129 30	Crozier.....	Ont.....	137 05
Courcellette.....	P.Q.....	60 00	Cruikshank.....	Sask.....	59 40
Court.....	Sask.....	172 27	Crutwell.....	Sask.....	157 10
Courtice.....	Ont.....	172 60	Crystal Hill.....	Sask.....	82 81
Cousineau.....	P.Q.....	45 00	Crystal Springs.....	Sask.....	127 05
Cousins.....	Alberta.....	40 00	Cuffley.....	Sask.....	34 00
Couturier.....	P.Q.....	82 00	Culdaff.....	P.Q.....	59 15
Couturval.....	P.Q.....	6 25	Cullen.....	Sask.....	180 75
Covedell.....	N.B.....	159 52	Cullen's Brook.....	P.Q.....	55 00
Cove Road.....	N.S.....	65 00	Culligan.....	N.B.....	265 77
Covington.....	Sask.....	38 00	Culloden.....	N.S.....	91 50
Cowan.....	Man.....	290 45	Cullyton.....	Sask.....	32 80
Cowan Creek.....	N.B.....	15 00	Culross.....	Man.....	362 20
Cow Bay.....	N.S.....	29 50	Cumberland House.....	Sask.....	143 60
Coxby.....	Sask.....	12 50	Cumberland Mills.....	P.Q.....	79 90
Coxheath.....	N.S.....	37 00	Cummings.....	Alberta.....	86 40
Coxvale.....	Ont.....	31 35	Cumming's Cove.....	N.B.....	83 40
Coyote Valley, (closed 1-1-27)	Alberta.....	5 85	Cumming's Mountain.....	N.S.....	9 00
Coyne.....	Ont.....	144 70	Cundles.....	Ont.....	66 50
Cracknell.....	Man.....	110 94	Curlew.....	Alberta.....	30 80
Cracroft.....	B.C.....	94 66	Currie's Crossing.....	Ont.....	182 05
Craigellachie.....	B.C.....	107 40	Curryville.....	N.B.....	158 25
Craigend.....	Alberta.....	37 50	Curve Lake.....	Ont.....	30 00
Craigflower.....	B.C.....	56 20	Curventon.....	N.B.....	63 25
Craig Harbour (closed 15-9-26)	N.W.T.....	30 00	Custeau.....	P.Q.....	37 60
Craigie Lea.....	Ont.....	214 75	Cuvier.....	Sask.....	42 45
Craiglands.....	Sask.....	56 50	Cyr.....	P.Q.....	56 20
Craigleith.....	Ont.....	40 00			
Craigmillar.....	Alberta.....	31 65			
Craigmore.....	N.S.....	58 60	Dacotah.....	Man.....	214 09
Craig's Crossing.....	B.C.....	89 50	Dahlton.....	Sask.....	216 01
Craig's Road Station.....	P.Q.....	77 70	D'Aiguillon.....	P.Q.....	104 60
Cramersburg.....	Sask.....	43 27	Daisy Lake.....	B.C.....	133 10
Cranberry.....	P.Q.....	26 65	Dakin.....	Alberta.....	40 50
Cranbourne.....	P.Q.....	16 76	Dale.....	N.S.....	61 25
Crandall Road.....	N.S.....	10 00	Dalem Lake.....	N.S.....	9 00
Crane River.....	Man.....	65 07	Dalesboro.....	Sask.....	42 45
Cranton Section.....	N.S.....	190 40	Daleview.....	Sask.....	44 26
Crawford's Grove.....	Ont.....	146 40	Dalhousie East.....	N.S.....	87 35
Crawford Park.....	Man.....	98 88	Dalhousie Junction.....	N.B.....	221 85
Crawfordville.....	P.Q.....	8 00	Dalhousie Lake.....	Ont.....	289 55
Credit Forks.....	Ont.....	372 00	Dalhousie Lake.....	N.S.....	29 99
Cresmoren.....	P.Q.....	33 00	Dalhousie Mills.....	Ont.....	64 32
Creignish Rear.....	N.S.....	43 00	Dalhousie Road.....	N.S.....	98 00
Crescent Beach.....	N.S.....	97 80	Dalhousie West.....	N.S.....	91 00
Crescent Grove.....	N.S.....	18 00	Dallas.....	Man.....	195 30
Crescent Hill.....	Sask.....	51 50	Dalmias.....	P.Q.....	101 20
Crescent Lake.....	Sask.....	45 00	Dalnuir.....	Alberta.....	60 85
Crilly, (opened 16-9-26).....	Ont.....	574 85	Dalquier.....	P.Q.....	40 00
Crinan.....	Ont.....	74 42	Damascus.....	Ont.....	132 00
Crippsdale.....	Alberta.....	14 00	Damour.....	Sask.....	22 45
Criss Creek.....	B.C.....	61 70	Danby.....	P.Q.....	129 00

(c) For Revenue see under Montreal Sub-Offices.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Danbury.....	Sask.....	26 25	Dickson.....	Alberta...	235 90
Danessville.....	N.S.....	11 02	Didyme.....	P.Q.....	105 00
Danskin.....	B.C.....	106 40	Dijon.....	P.Q.....	200 36
Danvers.....	N.S.....	69 00	Dillon.....	Ont.....	21 00
Daphne.....	Sask.....	116 78	Dill Siding.....	Ont.....	88 00
D'Arcy.....	B.C.....	106 52	Dimock Creek.....	P.Q.....	194 00
Darling Lake.....	N.S.....	127 00	Dina.....	Alberta...	126 95
Darling Road.....	Ont.....	196 75	Dingwall.....	N.S.....	82 90
Darlington.....	N.B.....	50 00	Dionne (opened 21-10-26).....	P.Q.....	30 00
Dartigny.....	P.Q.....	15 00	Dipper Harbour.....	N.B.....	19 00
Davidson Corners.....	P.Q.....	14 38	Dipper Harbour West.....	N.B.....	176 75
Davis Point.....	Man.....	108 47	Dirt Hills (closed 1-11-26).....	Sask.....	6 54
Davison Street.....	N.S.....	29 00	Ditton Park.....	Sask.....	47 50
Davyroyd.....	Sask.....	41 00	Divide.....	Sask.....	123 84
Dawsonville.....	N.B.....	51 00	Divide.....	N.B.....	25 50
Dayton.....	N.S.....	590 70	Dixon's Corners.....	Ont.....	204 25
Deacon.....	Ont.....	31 00	Dnipro (closed 19-5-26).....	Alberta...	Nil
Dead Creek.....	Ont.....	165 44	Dobson's Corner.....	N.B.....	49 00
Dean.....	N.S.....	185 40	Dobrowody.....	Sask.....	40 25
Dearlock.....	Ont.....	29 60	Dock.....	P.Q.....	41 65
Deaver.....	Alberta...	14 00	Doctor's Brook.....	N.S.....	32 44
De Bay Cove.....	N.S.....	100 50	Doctor's Cove.....	N.S.....	143 00
De Beaujeu.....	P.Q.....	102 00	Dodd Lake.....	P.Q.....	35 40
Debolt.....	Alberta...	47 00	Doe Lake.....	Ont.....	86 00
Decimal.....	Man.....	149 05	Dog Creek.....	B.C.....	13 50
Decker Lake.....	B.C.....	208 15	Dogherty (closed 9-9-26).....	N.B.....	Nil
Deemerton.....	Ont.....	56 00	Dog Pound.....	Alberta...	140 90
Deep Cove.....	N.S.....	17 00	Doheny.....	P.Q.....	72 50
Deepdale (closed 30-9-26).....	N.S.....	4 36	Dolcy (closed 30-9-26).....	Alberta...	21 54
Deer Mound.....	Alberta...	Nil	Dollarton.....	B.C.....	1,182 13
Deer Park.....	B.C.....	284 05	Dolly Bay.....	Man.....	35 21
Deerwood.....	Man.....	105 33	Donahue.....	Ont.....	20 50
Dee Side.....	P.Q.....	19 60	Donaldson.....	Ont.....	71 03
De Sonis (opened 1-2-27).....	P.Q.....	18 00	Donatville.....	Alberta...	84 85
Dee Valley.....	Sask.....	31 00	Dongola.....	Ont.....	26 25
Défricheur.....	P.Q.....	81 73	Donnybrook.....	N.S.....	16 00
De Grassi Point (summer office).....	Ont.....	360 00	Dorchester Crossing.....	N.B.....	132 75
Delacour.....	Alberta...	153 45	Doreil.....	P.Q.....	274 00
Delagrave.....	P.Q.....	209 30	Dorland.....	Ont.....	220 25
Delap's Cove.....	N.S.....	45 20	Dorothy.....	Alberta...	41 52
Del Bonita.....	Alberta...	194 40	Dorreen.....	B.C.....	114 40
DeLery (summer office).....	P.Q.....	290 00	Dorts Cove.....	N.S.....	37 00
DeLesseps.....	P.Q.....	63 00	Dot.....	B.C.....	45 00
Delph.....	Alberta...	42 95	Doucetville.....	N.S.....	165 70
Delta Station.....	Man.....	162 50	Douglasfield.....	N.B.....	55 00
Del Val.....	P.Q.....	74 50	Douglas Harbour (opened 5-5-26) (summer office).....	N.B.....	103 00
Denonville.....	P.Q.....	87 00	Douglas Lake.....	B.C.....	206 25
Densmore's Mills.....	N.S.....	106 27	Douglaston.....	Sask.....	60 00
Denver.....	N.S.....	23 95	Douglas West.....	P.Q.....	69 50
Depew.....	Sask.....	26 00	Dover.....	N.B.....	7 00
Dequen Nord.....	P.Q.....	404 20	Dover Centre.....	Ont.....	202 20
Derby Junction.....	N.B.....	98 55	Dover West.....	N.S.....	170 50
Dermid.....	Ont.....	16 00	Dowling (opened 16-8-26).....	Alberta...	99 40
Derryville.....	Ont.....	280 10	Downing.....	Alberta...	17 00
De St. Just.....	P.Q.....	80 50	Doyle's Brook.....	N.B.....	29 50
Deschambault Station.....	P.Q.....	89 50	Doyleville.....	N.B.....	19 00
Deschamps.....	P.Q.....	14 00	Dragon.....	P.Q.....	307 50
Desjarlais.....	Alberta...	127 59	Drayton Valley.....	Alberta...	76 00
Desmeloizes.....	P.Q.....	40 00	Drew Station.....	Ont.....	56 48
Desormeaux.....	P.Q.....	48 76	Driftpile, (re-opened 1-5-26).....	Alberta...	236 25
Despres Village (opened 1-1-27).....	N.B.....	11 00	Drifting River.....	Man.....	34 65
Dessaint.....	P.Q.....	116 30	Driscoll Lake.....	Sask.....	19 00
Detour-du-Lac (opened 20-7-26).....	P.Q.....	45 93	Drisdelle.....	N.B.....	39 10
Devault.....	P.Q.....	27 25	Drobot.....	Sask.....	16 00
Deveron.....	Sask.....	162 20	Drolet.....	P.Q.....	45 00
Devereaux.....	N.B.....	21 00	Drouin.....	P.Q.....	12 25
Deville.....	Alberta...	155 50	Droxford.....	Sask.....	97 20
Devil's Island.....	N.S.....	28 00	Drumhead.....	N.S.....	558 52
Dixon.....	N.S.....	15 00	Drummondville.....	N.S.....	40 35
Devonshire.....	Ont.....	167 45	Dry River.....	Man.....	142 25
Dewey.....	B.C.....	242 00	Dubail.....	P.Q.....	28 74
De Wet.....	Man.....	184 97	Dubé.....	N.B.....	37 96
			Duchesnay.....	P.Q.....	62 75
			Duck Bay, (Winter Office).....	Man.....	7 79

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Duck Cove (summer office).....	N.B.....	129 16	Eastbourne (summer office).....	Ont.....	80 00
Duck Range.....	B.C.....	45 50	East Braintree.....	Man.....	141 49
Duck Mountain.....	Man.....	24 50	East Branch.....	P.Q.....	25 00
Duck River.....	Man.....	26 29	East Branch River John.....	N.S.....	15 00
Dudley.....	Ont.....	36 50	East Brenton.....	N.S.....	22 51
Dudswell Junction.....	P.Q.....	42 95	East Brighton.....	N.B.....	31 00
Dufaultville.....	P.Q.....	55 00	Eastbrook.....	Sask.....	72 00
Dufferin.....	N.B.....	15 00	East Brookville.....	N.S.....	42 00
Dufour.....	P.Q.....	51 45	Eastburg.....	Alberta.....	61 31
Dufourville.....	N.B.....	28 00	East Centreville.....	N.B.....	96 00
Dufresne.....	Man.....	112 58	East Chebogue.....	N.S.....	54 52
Dufrost.....	Man.....	355 99	East Chezzetcook.....	N.S.....	237 00
Dugald.....	Man.....	342 04	East Clifford.....	N.S.....	38 00
Dugas.....	N.B.....	16 00	East Colette.....	N.B.....	57 00
Duguesclin, (opened 1-6-26).....	P.Q.....	41 15	East Dover.....	N.S.....	139 00
Duguaiville.....	N.B.....	37 55	East Earltown.....	N.S.....	75 12
Dugwal.....	Ont.....	92 30	Eastern Passage.....	N.S.....	247 95
Duhamel.....	P.Q.....	89 44	Eastern Points.....	N.S.....	56 65
Duke.....	Sask.....	20 00	Easterville (closed 15-9-26).....	Alberta.....	6 00
Dulwich.....	Sask.....	177 75	East Ferry.....	N.S.....	124 49
Dumbarton Station.....	N.B.....	69 62	East Folly Mountain.....	N.S.....	35 00
Dumoine.....	P.Q.....	13 02	Eastford.....	Ont.....	77 50
Dunakym.....	N.S.....	30 10	East Fraserville.....	N.S.....	49 00
Dunany.....	P.Q.....	80 00	East Galloway.....	N.B.....	26 10
Dunboyne.....	Ont.....	307 00	Eastgate.....	Alberta.....	25 25
Duncan.....	N.S.....	85 00	East Glassville.....	N.B.....	49 10
Duncan Cove.....	N.S.....	18 50	East Greenfield.....	P.Q.....	122 65
Dundarave.....	B.C.....	1,043 36	East Hungerford.....	Ont.....	9 00
Dundas.....	N.B.....	26 50	East Jeddore.....	N.S.....	240 00
Dundas Harbour.....	N.W.T.....	Nil	East Kelowna (closed 26-4-26).....	B.C.....	Nil
Dundee.....	N.B.....	31 00	Eastlake.....	N.S.....	9 00
Dundee.....	Man.....	23 99	East Lawrencetown.....	N.S.....	33 00
Dundee.....	N.S.....	55 50	East Leicester.....	N.S.....	26 50
Dundonald.....	Ont.....	225 48	Eastleigh.....	Sask.....	170 00
Dunedin.....	Ont.....	210 50	East Linton.....	Ont.....	55 25
Dunelm.....	Sask.....	128 79	East Margaree.....	N.S.....	219 30
Dunkin.....	P.Q.....	146 12	East Mines Station.....	N.S.....	159 57
Dunleath.....	Sask.....	20 00	East New Annap.....	N.S.....	64 25
Dunmaglass.....	N.S.....	12 00	Easton.....	N.S.....	61 25
Dunmore.....	N.S.....	16 19	East Poplar River.....	Sask.....	123 97
Dunn.....	Alberta.....	61 43	East Portapique.....	N.S.....	75 00
Dunshalt (closed 20-5-26).....	Alberta.....	Nil	East Quinan.....	N.S.....	70 00
Dunn's Valley.....	Ont.....	86 00	East River Point.....	N.S.....	154 00
Dunrankin, (opened 31-1-27).....	Ont.....	48 00	East River, Sheet Harbour.....	N.S.....	80 00
Dunraven.....	P.Q.....	143 00	East Riverside.....	N.B.....	59 77
Dunster.....	B.C.....	365 05	East Rogerville.....	N.B.....	22 00
Dunvegan.....	Alberta.....	23 45	East Roman Valley.....	N.S.....	89 00
Dunvegan.....	N.S.....	97 95	East Sable River.....	N.S.....	80 45
Duret.....	P.Q.....	70 75	East Side of Ragged Island.....	N.S.....	140 55
Durieue.....	B.C.....	47 05	East Side Port L'Hébert.....	N.S.....	70 25
Dutch Brook.....	N.S.....	28 00	East Sooke.....	B.C.....	39 00
Dutch Settlement.....	N.S.....	33 00	East Uniacke.....	N.S.....	25 00
Dwyer Hill.....	Ont.....	28 73	Eastville.....	N.S.....	173 69
Dyer's Bay.....	Ont.....	127 09	East Waterville.....	N.B.....	Nil
Dyment.....	Ont.....	342 26	East Wentworth.....	N.S.....	311 20
Eagle Bay.....	B.C.....	55 75	Eaton.....	P.Q.....	256 75
Eagle Butte.....	Alberta.....	91 00	Eatonville (closed 30-4-26).....	N.S.....	Nil
Eagle Depot.....	P.Q.....	218 00	Ebbfleet.....	P.E.I.....	73 00
Eagle Head.....	N.S.....	119 00	Eboulements Centre.....	P.Q.....	102 50
Eagle Hill.....	Alberta.....	211 34	Eboulements Est.....	P.Q.....	29 70
Eagle Point.....	Sask.....	19 05	Echohill.....	Alberta.....	27 07
Eakindale.....	Sask.....	28 00	Echo Lake.....	Ont.....	6 50
Earl.....	Sask.....	26 12	Economy Point.....	N.S.....	119 00
Earlie.....	Alberta.....	52 00	Ecoole.....	B.C.....	153 25
Earlswood.....	Sask.....	26 00	Ecum Secum.....	N.S.....	433 06
Earlville.....	Alberta.....	20 00	Ecum Secum Bridge.....	N.S.....	290 10
East Advocate.....	N.S.....	131 20	Eddyside.....	Sask.....	105 50
East Aldfield.....	P.Q.....	79 00	Eddystone.....	Man.....	113 60
East Anglia.....	Sask.....	92 38	Eden.....	Ont.....	244 87
East Arlington.....	N.S.....	23 50	Eden Grove.....	Ont.....	278 90
East Baecaro.....	N.S.....	83 20	Edenbridge.....	Sask.....	205 00
East Bay.....	Man.....	176 95	Edenkillie.....	Sask.....	24 00
East Bay.....	N.S.....	98 80	Eden Lake.....	N.S.....	86 95
East Bay, North Side.....	N.S.....	26 80	Eden Mills.....	Ont.....	191 32
			Edgar.....	Ont.....	222 15

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue \$ cts.	Name of Post Office	Province	Revenue \$ cts.
Edgell (closed 31-12-26).....	Sask.....	Nil	Enon.....	N.S.	26 00
Edgewater.....	B.C.	152 95	Ensleigh.....	Alberta...	134 50
Edgeworth (opened 1-11-26)...	Sask.....	87 95	Entrelac (summer office).....	P.Q.	111 00
Edina (closed 17-1-27) (re- opened 1-5-27) (summer office).....	P.Q.	44 00	Entry Island.....	P.Q.	30 00
Edmonton Sub-Office No. 4.....	Alberta...	(a)	Eramosa.....	Ont.	76 50
Edmonton Sub-Office No. 6.....	Alberta...	(a)	Erie Beach (summer office).....	Ont.	209 00
Edmonton Sub-Office No. 7.....	Alberta...	(a)	Erin Lodge.....	Alberta...	22 00
Edmonton Sub-Office No. 9.....	Alberta...	(a)	Ermine.....	Sask.	172 50
Edmonton Sub-Office No. 14.....	Alberta...	(a)	Escuminac.....	N.B.	60 40
Edmonton Sub-Office No. 15.....	Alberta...	(a)	Escuminac East.....	P.Q.	27 00
Edmonton Sub-Office No. 16.....	Alberta...	(a)	Escuminac Flats.....	P.Q.	112 07
Edmonton Sub-Office No. 17 (opened 12-3-26).....	Alberta...	(a)	Escuminac Nord.....	P.Q.	78 00
Edmonton Beach (opened 22- 5-26) (summer office).....	Alberta...	10 72	Eskasoni.....	N.S.	27 00
Edmore.....	Sask.	71 00	Eskasoni Chapel.....	N.S.	25 40
Edwardsville.....	N.S.	15 00	Esperance (closed 4-9-26).....	Sask.	Nil
Edwin.....	Man.	204 15	Essondale.....	B.C.	845 67
Edy's Mills.....	Ont.	93 30	Essonville.....	Ont.	35 00
Eel Cove.....	N.S.	44 50	Ess Creek.....	Ont.	70 99
Eel River Bridge.....	N.B.	181 50	Estevan Point.....	B.C.	116 10
Egan Estate.....	Ont.	374 75	Esther.....	Alberta...	52 00
Egg Island.....	P.Q.	37 28	Estmere.....	N.S.	108 40
Egg Lake.....	Alberta...	45 25	Etang des Caps.....	P.Q.	25 00
Egerton.....	N.S.	148 20	Ethelwyn.....	Alberta...	162 71
Egmondville.....	Ont.	366 93	Etomami.....	Sask.	52 75
Eholt.....	B.C.	58 92	Etna.....	N.S.	29 25
Eight Island Lake.....	N.S.	96 98	Etobicoke.....	Ont.	215 00
Ekhart.....	Man.	76 00	Etruria.....	Man.	13 00
Elardee.....	Sask.	24 28	Ettrick.....	Ont.	206 80
Elbourne.....	Sask.	25 10	Ettyville.....	Ont.	Nil
Elbridge.....	Alberta...	14 00	Etwell.....	Ont.	115 63
Eldon Station.....	Ont.	166 65	Eustis.....	P.Q.	414 32
Eldorena.....	Alberta...	62 50	Evandale.....	N.B.	94 50
Electric.....	Ont.	149 40	Evangeline.....	N.B.	17 00
Elgin House (summer office).....	Ont.	570 00	Evanston.....	N.S.	110 65
Elgin Mills.....	Ont.	201 50	Evansville.....	Ont.	143 30
Elgin Road.....	P.Q.	149 80	Evelyn.....	B.C.	110 95
Elizabeth Bay.....	Ont.	53 00	Everard.....	Ont.	264 61
Elkdale.....	Man.	32 00	Everell.....	P.Q.	51 20
Elk Prairie.....	B.C.	18 00	Everett (closed 1-4-26).....	N.B.	Nil
Elk Ranch.....	Man.	124 10	Evergreen.....	Alberta...	295 00
Elkton.....	Alberta...	149 22	Eversley.....	Ont.	140 40
Elkwater.....	Alberta...	79 50	Ewan.....	Ont.	37 00
Ellaton.....	Ont.	107 00	EWelme.....	Alberta...	40 80
Ellis.....	Ont.	205 55	Ewing (closed 31-3-26).....	Alberta...	Nil
Ellisboro.....	Sask.	220 25	Ewing's Landing.....	B.C.	432 04
Ellscoth.....	Alberta...	119 72	Excelsior.....	Ont.	223 08
Ellwood.....	Ont.	57 00	Exmoor.....	Alberta...	4 25
Elma.....	Ont.	153 10	Fairdale.....	N.B.	12 00
Elm Brook.....	Ont.	70 50	Fairdale Station.....	N.B.	Nil
Elmcroft.....	N.B.	23 00	Fairfield.....	N.B.	90 00
Elm Grove.....	Man.	83 15	Fairlawn.....	Sask.	22 96
Elm Hill.....	N.B.	22 00	Fairmede.....	Sask.	38 15
Elm Springs.....	Sask.	58 75	Fairmont.....	N.S.	28 10
Elmstead.....	Ont.	88 41	Fairmont Springs.....	B.C.	169 71
Elmsvale.....	N.S.	172 25	Fairport (summer office).....	Ont.	85 80
Elmsville.....	N.B.	156 50	Fair Vale.....	N.B.	816 00
Elm Tree.....	Ont.	140 20	Fairvale Station (summer office).....	N.B.	55 00
Elmworth.....	Alberta...	43 15	Fairview Station.....	N.S.	947 95
Elsie.....	Ont.	57 25	Fairydell.....	Alberta...	42 00
Elswick.....	Sask.	49 80	Fairy Glen.....	Sask.	186 15
Elysee.....	P.Q.	46 25	Fairy Hill.....	Sask.	81 69
Elzevir.....	Ont.	46 00	Faith.....	Alberta...	109 55
Emerald.....	N.S.	9 00	Falkland.....	N.S.	13 00
Emerson.....	N.B.	71 00	Fallbrook.....	Ont.	234 00
Encombe.....	B.C.	Nil	Fall River.....	Ont.	27 00
Engen.....	B.C.	135 20	Fame Point.....	P.Q.	91 54
English Corner.....	N.S.	91 60	Fanford.....	Sask.	35 00
Enid.....	Sask.	106 25	Faraday.....	Ont.	15 00
Ennishore.....	N.B.	85 00	Fareham.....	Alberta...	56 30
			Farewell Cove.....	P.Q.	138 00

(a) For Revenue see under Edmonton Sub-Offices.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Farley.....	P.Q.....	55 75	Florann.....	Alberta...	39 03
Farlinger (temp. closed 30-12-26).....	Ont.....	95 00	Flowing Well.....	Sask.....	243 12
Farmingdale.....	Sask.....	97 75	Flynn.....	P.Q.....	30 00
Farmville.....	N.S.....	9 25	Foch.....	B.C.....	52 20
Farrington Hill.....	Ont.....	(a)	Foley.....	Man.....	143 30
Farrington.....	Ont.....	54 00	Folgoet.....	Sask.....	10 50
Faucher.....	P.Q.....	76 92	Folkins.....	N.B.....	91 00
Faulkner.....	Man.....	286 41	Foisy.....	Alberta...	123 96
Faust.....	Alberta...	564 15	Folly Lake.....	N.S.....	142 85
Fauvel.....	P.Q.....	177 10	Folly Mountain.....	N.S.....	30 00
Fauxbourg.....	N.S.....	12 00	Fonderie.....	P.Q.....	72 27
Fawcett Hill.....	N.B.....	22 00	Fonehill.....	Sask.....	73 50
Fawn Lake.....	Alberta...	116 20	Fontain.....	N.B.....	25 25
Feener's Corner.....	N.S.....	42 03	Foothills.....	Alberta...	324 50
Feltz South.....	N.S.....	155 50	Forbes Point.....	N.S.....	155 17
Fenner.....	Alberta...	34 00	Foreina.....	Alberta...	21 00
Fenwick.....	N.B.....	29 60	Ford Bank.....	N.B.....	39 00
Ferguson's Lake.....	N.S.....	28 00	Ford's Mills.....	N.B.....	147 10
Ferguson Flats.....	Alberta...	70 00	Foreman.....	Alberta...	48 00
Ferland.....	Sask.....	71 43	Forest City.....	N.B.....	46 50
Ferne Rouge.....	P.Q.....	26 00	Forest Farm.....	Sask.....	42 65
Fermoy.....	Ont.....	87 00	Forest Gate.....	Sask.....	33 25
Fern Creek.....	Alberta...	15 00	Forest Glen.....	N.S.....	7 25
Ferndale.....	N.B.....	3 00	Forest Grove.....	B.C.....	158 02
Ferndale House (summer office).....	Ont.....	77 50	Forest Hall.....	Sask.....	48 00
Fern Glen.....	Ont.....	100 00	Forest Hill.....	N.B.....	32 95
Fernlee.....	Ont.....	46 30	Forest Home.....	N.S.....	21 00
Fernleigh.....	Ont.....	94 40	Forest Lawn.....	Alberta...	459 92
Fernmount.....	N.B.....	51 45	Forest Nook (summer office).....	Ont.....	338 20
Feronia.....	Ont.....	152 50	Foreston.....	N.B.....	185 36
Ferrybank (closed 12-2-27).....	Alberta...	69 58	Forfar.....	Ont.....	220 50
Ferry Road.....	N.B.....	136 00	Fork Lake.....	Alberta...	62 26
Fertility.....	Alberta...	72 50	Forks.....	N.B.....	11 00
Fetherston.....	Ont.....	31 00	Forks Baddeck.....	N.S.....	68 00
Feuille d'Erable.....	P.Q.....	254 02	Fort à la Corne.....	Sask.....	48 00
Fielding.....	N.B.....	78 50	Fort Alexander.....	Man.....	105 45
Fife.....	B.C.....	591 60	Fort Assiniboine.....	Alberta...	144 20
Fife Lake.....	Sask.....	470 00	Fort Augustus.....	P.E.I....	48 50
Figuery.....	P.Q.....	120 00	Fort Chipewyan.....	Alberta...	325 63
Finch's Corners.....	Ont.....	849 52	Fortescue.....	Ont.....	40 00
Findlay.....	Man.....	228 81	Fort Fitzgerald.....	Alberta...	240 25
Finland.....	Ont.....	74 00	Fort Good Hope.....	N.W.T....	14 86
Finlay Forks.....	B.C.....	17 00	Fortier.....	Man.....	335 80
Finlayson.....	N.S.....	18 95	Fort Kent.....	Alberta...	76 80
Finmark.....	Ont.....	237 35	Fort Lawrence.....	N.S.....	214 22
Fir Grove.....	P.Q.....	63 25	Fort Louisburg.....	N.S.....	25 25
Fir Mountain.....	Sask.....	13 25	Fort McPherson.....	N.W.T....	110 00
Fir Ridge.....	Sask.....	18 50	Fort Norman.....	N.W.T....	54 50
First South.....	N.S.....	162 00	Fort Pelly.....	Sask.....	11 50
Fiset.....	P.Q.....	98 00	Fort Providence.....	N.W.T....	54 50
Fish Creek.....	Sask.....	71 50	Fort Resolution.....	N.W.T....	102 00
Fisher Bay.....	Man.....	33 50	Fort St. James.....	B.C.....	415 60
Fisherman's Harbour.....	N.S.....	113 00	Fort San (opened 20-12-26).....	Sask.....	900 00
Fisher Mill.....	N.S.....	101 65	Fort Simpson.....	N.W.T....	130 15
Fisher Home.....	Alberta...	32 44	Fort Vermilion.....	Alberta...	376 59
Fisherton.....	Man.....	43 60	Fort William.....	P.Q.....	130 15
Fishing Lake.....	Sask.....	34 00	Forty Mile.....	Yukon....	57 60
Fitzpatrick.....	P.Q.....	87 89	Fossambault.....	P.Q.....	26 00
Five Mile River.....	N.S.....	88 60	Fossmill.....	Ont.....	596 80
Flamand.....	P.Q.....	1,017 68	Fosterville.....	N.B.....	194 68
Flamhoro Centre.....	Ont.....	80 70	Fourehu.....	N.S.....	231 05
Flatbush.....	Alberta...	69 85	Fournierville.....	Sask.....	16 00
Flat Lake.....	Alberta...	171 90	Four Falls.....	N.B.....	190 90
Flatlands.....	N.B.....	305 50	Four Roads.....	N.B.....	97 00
Fleming Siding.....	N.B.....	21 00	Fourteen Island Lake.....	P.Q.....	112 00
Fletwode.....	Sask.....	61 00	Fourteen Mile House.....	N.S.....	33 20
Fleurant.....	P.Q.....	85 00	Fowler's Corners.....	Ont.....	81 00
Fleurault.....	P.Q.....	55 00	Fox.....	Alberta...	37 80
Flooden.....	P.Q.....	45 87	Foxford.....	Sask.....	75 00
Flood.....	B.C.....	94 50	Fox Creek.....	N.B.....	286 50
Floral Park (summer office).....	Ont.....	78 75	Foxdale.....	Sask.....	150 00
			Foxey.....	Ont.....	72 60
			Fox Harbour.....	N.S.....	37 50

(a) For Revenue see under Brantford Sub-Offices.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue \$ cts.	Name of Post Office	Province	Revenue \$ cts.
Fox Harbour Point.....	N.S.	21 50	Garden Hill.....	Ont.....	131 12
Fox Island Main.....	N.S.	45 00	Garden Island (summer office).....	Ont.....	87 98
Fox Hills.....	Sask.	49 05	Garden of Eden.....	N.S.	62 52
Fox Point.....	N.S.	78 00	Garden Plain.....	Alberta..	250 10
Fox River.....	N.S.	332 10	Gardiner Mines.....	N.S.	54 00
Foymount.....	Ont.	19 25	Gardiner's Creek.....	N.B.	31 00
Fradetville.....	P.Q.	44 00	Garfield, (opened 1-6-26).....	Alberta..	131 00
Framboise.....	N.S.	94 50	Garland.....	N.S.	34 00
Framboise Intervale.....	N.S.	57 50	Garland Mountain.....	N.B.	7 00
Frammes.....	Man.	31 50	Garneau Junction.....	P.Q.	280 25
Francoeur.....	N.B.	20 00	Garnet.....	N.B.	18 00
Francoeur.....	P.Q.	98 00	Garnier.....	P.Q.	22 95
Frankburg.....	Alberta..	63 15	Garonne.....	Sask.	79 95
Franklin Park (summer of- fice).....	Ont.	25 00	Garrington.....	Alberta..	55 52
Frankslake.....	Sask.	151 53	Garroz.....	P.Q.	45 00
Fraser Arm.....	B.C.	28 00	Garry.....	N.S.	12 50
Fraserburg.....	Ont.	72 30	Gascons Ouest.....	P.Q.	350 50
Fraser's Mills.....	N.S.	33 95	Gaspereau.....	N.B.	52 00
Fraser's Point (summer of- fice).....	P.Q.	31 25	Gaudette.....	P.Q.	391 55
Fraserton.....	Alberta..	76 10	Gauthier.....	P.Q.	71 20
Fraserwood.....	Man.	585 81	Gauvin.....	P.Q.	18 00
Fraxville.....	N.S.	17 40	Gauvreau.....	N.B.	26 00
Frechette.....	P.Q.	5 25	Gaythorne.....	N.B.	44 50
Freda.....	Alberta..	29 00	Geary.....	N.B.	163 00
Frederickhouse.....	Ont.	166 70	Gegoggin.....	N.S.	8 08
Fredericton Road.....	N.B.	3 76	Gellatly (closed 30-6-26).....	B.C.	6 40
Freedale.....	Man.	65 95	Gendron.....	P.Q.	34 40
Free Grant.....	N.B.	48 10	Genesee.....	Alberta..	37 75
Freeman River.....	Alberta..	31 65	Genest.....	P.Q.	Nil
Freemington.....	Sask.	43 00	Genthon.....	Man.	199 00
French Cove.....	N.S.	70 00	Georgefield.....	N.S.	55 00
French Hill.....	Ont.	49 00	George's River.....	N.S.	137 45
French Lake.....	N.B.	78 25	George's River Station.....	N.S.	15 95
Frenchman's Butte.....	Sask.	56 00	Georgeville.....	N.S.	70 45
French River.....	N.S.	58 20	Georgina Island.....	Ont.	29 00
French Road.....	N.S.	29 00	Gergovia.....	Sask.	40 00
Frenchvale.....	N.S.	19 00	Gérin.....	P.Q.	75 00
French Village.....	P.E.I.	0 93	Germania.....	Ont.	63 00
French Village.....	N.S.	83 00	German Brook.....	N.B.	15 10
Freppel.....	P.Q.	23 00	German Mills.....	Ont.	16 50
Freshwater.....	P.Q.	54 75	Germantown.....	N.B.	46 00
Fresnoy.....	Alberta..	30 20	Gerrard.....	B.C.	51 54
Friar's Head.....	N.S.	91 95	Gerrard Island.....	N.S.	21 00
Fribourg.....	Alberta..	14 10	Gervais (opened 14-12-26).....	P.Q.	15 00
Friedenstal.....	Alberta..	212 10	Gethsemani.....	P.Q.	84 48
Frog Lake.....	Alberta..	153 45	Geyser.....	Man.	73 90
Frost Village.....	P.Q.	25 00	Giant's Lake.....	N.S.	65 00
Fulda.....	Sask.	108 15	Gibbon.....	N.B.	51 00
Fulton Brook.....	N.B.	13 00	Giffard.....	P.Q.	480 56
Fundale.....	Sask.	55 50	Gifford Station.....	B.C.	229 28
Furman.....	Alberta..	33 50	Gignac.....	P.Q.	38 00
Furnace Falls.....	Ont.	60 00	Gilbert.....	Alberta..	100 90
			Gilbert Cove.....	N.S.	171 00
			Gilks.....	N.B.	189 75
Gabarouse Barachois.....	N.S.	224 76	Gillander's Mountain.....	N.S.	29 50
Gabarouse Lake.....	N.S.	80 00	Gillespie.....	Sask.	155 50
Gabelle.....	P.Q.	217 00	Gillies Bay.....	B.C.	37 00
Gabriola Island.....	B.C.	182 14	Gillies Depot.....	Ont.	79 53
Gad's Hill Station.....	Ont.	397 00	Gillies Lake.....	N.S.	8 00
Gagne.....	P.Q.	130 04	Gillies Point.....	N.S.	8 00
Gagnon.....	Ont.	112 10	Gillies Point East.....	N.S.	18 00
Gahern.....	Alberta..	58 00	Gillis Cove.....	N.S.	41 43
Gairloch Mountain.....	N.S.	7 00	Gillisdale.....	N.S.	49 95
Galena.....	B.C.	296 56	Gillisville.....	N.S.	20 00
Galarneauville.....	Alberta..	75 60	Gilnockie.....	Sask.	11 00
Gallagher.....	N.B.	10 00	Gilt Edge.....	Alberta..	30 25
Gallant Settlement.....	N.B.	15 00	Girard.....	P.Q.	67 00
Gallocks.....	Sask.	32 54	Girardville.....	P.Q.	66 00
Galloway.....	B.C.	57 00	Gironde.....	P.Q.	259 90
Gameland.....	Ont.	97 55	Girouardville.....	N.B.	25 00
Gang Ranch.....	B.C.	104 05	Girouxville.....	Alberta..	26 40
Gap View.....	Sask.	18 00	Glacier Creek.....	Yukon...	39 00
Garden Head.....	Sask.	61 50	Gladmar.....	Sask.	284 92
			Gladwin.....	Sask.	50 25

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Gladwyn.....	N.B.....	29 75	Glenville.....	N.S.....	46 75
Gladys.....	Alberta.....	115 50	Glenwater.....	Ont.....	30 00
Glamis.....	Sask.....	245 26	Glenwood.....	N.B.....	95 50
Glamorgan.....	Ont.....	12 00	Glidehurst.....	Alberta.....	39 40
Glanford Station.....	Ont.....	758 06	Glyn.....	B.C.....	111 00
Glanmire.....	Ont.....	15 70	Goat River.....	B.C.....	139 69
Glasgow.....	N.S.....	30 00	Gobeil.....	P.Q.....	76 33
Glasgow Mountain.....	N.S.....	4 00	Goble's.....	Ont.....	185 75
Glaslyn.....	Sask.....	378 78	Goddard (re-opened 7-4-26).....	Alberta.....	35 37
Glassburn.....	N.S.....	45 02	Goff's.....	N.S.....	52 50
Glaude.....	N.B.....	11 00	Go Home (summer office).....	Ont.....	277 90
Gleason Road.....	N.B.....	64 00	Gold Bar.....	B.C.....	20 00
Glebe Road.....	N.S.....	10 00	Goldbrook.....	N.S.....	12 62
Gledhow.....	Sask.....	136 00	Goldburg.....	Sask.....	15 00
Glen Adelaide.....	Sask.....	32 86	Gold Creek.....	Alberta.....	Nil
Glen Alda.....	Ont.....	45 20	Goldenburg.....	Ont.....	35 52
Glen Almond.....	P.Q.....	113 85	Golden Grove.....	N.B.....	44 00
Glen Alpine.....	N.S.....	45 99	Golden Plain (closed 30-4-26).....	Sask.....	Nil
Glenannan.....	Ont.....	142 80	Golden Prairie.....	Sask.....	270 50
Glenannan.....	B.C.....	71 69	Goldenrule.....	Sask.....	82 25
Glenarm.....	Ont.....	195 50	Golden Stream.....	Man.....	54 20
Glenbervie.....	N.S.....	127 00	Golden Vale.....	Sask.....	15 60
Glenbrea.....	Sask.....	17 40	Golden Valley.....	Ont.....	211 52
Glenburnie.....	Ont.....	123 00	Goldenville.....	N.S.....	231 20
Glencoe.....	N.S.....	19 20	Goldpines, (opened 1-10-26).....	Ont.....	169 00
Glencoe.....	N.B.....	57 25	Gold Spring.....	Alberta.....	29 30
Glencoe Mills.....	N.S.....	46 90	Goldstream.....	B.C.....	45 00
Glencove.....	N.S.....	10 00	Goldthorpe.....	Ont.....	143 80
Glen Cross.....	Ont.....	78 00	Gollier.....	Sask.....	97 37
Glen Currie.....	N.S.....	23 00	Gondola Point.....	N.B.....	81 25
Glendale.....	N.S.....	133 60	Gonor.....	Man.....	81 60
Glendale.....	Man.....	15 00	Goodfare.....	Alberta.....	60 00
Glendon.....	Alberta.....	144 00	Goodfish Lake.....	Alberta.....	17 50
Glendower.....	Ont.....	23 00	Good Hope.....	Alberta.....	48 00
Glendyer.....	N.S.....	54 00	Gooding.....	Sask.....	111 00
Glencables.....	B.C.....	28 00	Goodwin.....	Alberta.....	15 00
Glen Echo (summer office).....	Ont.....	162 00	Goodwin Mill.....	N.B.....	35 00
Glen Elder.....	Sask.....	40 00	Gooseberry Cove.....	N.B.....	69 00
Glenelg.....	N.S.....	70 43	Gooseberry Lake (closed 12-6-26).....	Alberta.....	Nil
Glenellen.....	Sask.....	65 05	Gopher Head.....	Alberta.....	45 89
Glen Elmo.....	Man.....	132 75	Gordon Lake.....	Ont.....	101 12
Glenfarne (summer office).....	P.Q.....	32 50	Gordonsville.....	N.B.....	117 85
Glenfield.....	Ont.....	30 83	Gore.....	N.S.....	237 00
Glenford.....	Alberta.....	30 54	Gore.....	P.Q.....	134 40
Glengarry.....	N.S.....	5 00	Gorefield.....	Sask.....	30 01
Glengarry Station.....	N.S.....	178 00	Goring.....	Ont.....	103 25
Glen Haven.....	N.S.....	139 49	Gorkendon.....	Sask.....	Nil
Glenhewitt.....	Alberta.....	39 50	Goshen.....	N.B.....	51 00
Glenhope.....	Man.....	5 00	Goshen.....	N.S.....	169 40
Glen Island (summer office).....	Ont.....	53 28	Goulais River.....	Ont.....	163 00
Glenister.....	Alberta.....	30 00	Goulbourne.....	Man.....	16 90
Glenkeen.....	N.S.....	18 00	Gould Station.....	P.Q.....	113 50
Glen Kerr.....	Sask.....	33 00	Gouldtown.....	Sask.....	99 15
Glenlivet.....	P.Q.....	70 91	Goulet.....	P.Q.....	35 00
Glenlivet.....	N.B.....	80 00	Gourin.....	Alberta.....	47 75
Glen Leslie.....	Alberta.....	105 05	Goward.....	Ont.....	284 00
Glen Margaret.....	N.S.....	256 95	Gowland Mountain.....	N.B.....	30 00
Glen Mary.....	Sask.....	30 00	Gracieville.....	N.S.....	18 00
Glen Meyer.....	Ont.....	170 20	Grafton.....	N.S.....	184 92
Glen McPherson.....	Sask.....	41 95	Graham.....	Ont.....	392 95
Glenmont.....	N.S.....	45 00	Grahamdale.....	Man.....	446 32
Glen Morrison.....	N.S.....	14 00	Graham Hill.....	Sask.....	36 50
Glenmount (summer office).....	Ont.....	208 00	Graham Landing.....	B.C.....	117 00
Glenora.....	N.S.....	21 00	Grainfield.....	N.B.....	51 00
Glenora Falls.....	N.S.....	18 00	Graminia.....	Alberta.....	93 65
Glen Orchard.....	Ont.....	91 50	Gramont.....	P.Q.....	112 20
Glen Rae.....	Ont.....	68 60	Grand Aldouane.....	N.B.....	30 60
Glenreagh.....	Alberta.....	19 50	Grande Anse.....	N.S.....	294 90
Glen Road.....	N.S.....	30 00	Grand Bay.....	N.B.....	251 87
Glenrosa.....	B.C.....	64 30	Grand Beach (summer office).....	Man.....	242 85
Glen Titus.....	N.B.....	46 50	Grand Desert.....	N.S.....	177 15
Glen Tosh.....	N.S.....	30 00	Grand Deuxième.....	P.Q.....	25 55
Glentworth.....	Sask.....	9 90	Grande Grève.....	N.S.....	60 31
Glen Valley.....	B.C.....	160 50	Grande Montagne.....	P.Q.....	77 20
Glenview (closed 28-2-27).....	Alberta.....	23 24			

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts
Grande Pointe.....	Man.....	148 49	Grimsthorpe.....	Ont.....	79 20
Grande Vallée.....	P.Q.....	342 78	Grondines Est.....	P.Q.....	86 00
Grand Fonds.....	P.Q.....	45 05	Grondines Ouest.....	P.Q.....	132 50
Grand Haven.....	B.C.....	44 00	Grondines Station.....	P.Q.....	337 90
Grandique.....	N.B.....	130 00	Grosmont.....	Alberta.....	37 55
Grandin.....	Alberta.....	33 00	Gros Morne.....	P.Q.....	22 90
Grandique Ferry.....	N.S.....	32 10	Gros Pin.....	P.Q.....	232 00
Grand Lake Station.....	N.S.....	81 00	Grosse Isle.....	Man.....	303 22
Grand Mira, North.....	N.S.....	15 00	Grosse Coques.....	N.S.....	234 20
Grand Mira, South.....	N.S.....	25 00	Grosses Roches.....	P.Q.....	264 81
Grand Pabos.....	P.Q.....	252 54	Grosswerder.....	Sask.....	87 60
Grand Pabos, Ouest.....	P.Q.....	50 98	Grosvenor.....	N.S.....	23 99
Grand Rang.....	P.Q.....	79 69	Groton.....	Alberta.....	45 00
Grand Rapids.....	Man.....	45 00	Grove Creek.....	P.Q.....	40 00
Grand Remou.....	P.Q.....	92 00	Grove Park.....	Sask.....	76 00
Grande Rivière, Ouest.....	P.Q.....	370 00	Groves Point.....	N.S.....	24 50
Grand River Falls.....	N.S.....	27 80	Grund.....	Man.....	12 00
Grand Ruisseau, (opened 1-12-26).....	P.Q.....	10 00	Grunthal.....	Man.....	199 28
Grand St. Louis.....	P.Q.....	30 00	Guegen.....	N.B.....	47 00
Grangeville.....	N.B.....	71 75	Guelph, Sub-Office No. 2.....	Ont.....	(a)
Granlea.....	Alberta.....	91 25	Guimond.....	N.B.....	21 00
Granite Bay.....	B.C.....	125 71	Guindon.....	P.Q.....	33 50
Grantville.....	N.S.....	137 20	Guiney.....	Ont.....	17 00
Granville.....	Yukon.....	81 50	Guite.....	P.Q.....	70 99
Grass Cove.....	N.S.....	30 00	Gunning Cove.....	N.S.....	223 40
Grassmere.....	Ont.....	38 00	Gunter.....	Ont.....	127 00
Grass River.....	Man.....	16 40	Gunworth.....	Sask.....	143 45
Grassy Plains.....	B.C.....	67 10	Gurneyville.....	Alberta.....	24 00
Grattan.....	N.B.....	91 00	Guthrie.....	Ont.....	76 00
Grattan.....	Ont.....	83 00	Guynemer.....	Man.....	15 75
Gratz.....	Alberta.....	23 25	Guysborough Intervale.....	N.S.....	97 50
Gravel.....	P.Q.....	36 50	Gwendoline.....	Sask.....	9 00
Gravel Hill.....	Ont.....	46 60	Gypsumville.....	Man.....	580 62
Grayburn.....	Sask.....	156 20			
Gray Creek.....	B.C.....	180 82	Hacheyville.....	N.B.....	13 00
Graydahl.....	Sask.....	29 00	Hachi.....	N.B.....	74 55
Graytown.....	Sask.....	81 00	Hackett (opened 1-7-26).....	Alberta.....	143 50
Gray Valley (opened 7-2-27).....	P.Q.....	15 00	Hackett's Cove.....	N.S.....	215 25
Graywood.....	N.S.....	81 50	Hadashville.....	Man.....	218 41
Great Desert.....	Ont.....	41 25	Haddock.....	Alberta.....	99 45
Greece's Point.....	P.Q.....	7 95	Hadlington.....	Ont.....	46 00
Greenbrier.....	Sask.....	23 00	Haight.....	Alberta.....	264 50
Greendale.....	N.S.....	19 00	Haines Lake.....	Ont.....	23 95
Greenfield, Colchester.....	N.S.....	60 75	Hairy Hill.....	Alberta.....	130 00
Greenfield Park.....	P.Q.....	(c)	Halbstadt.....	Man.....	105 70
Greening.....	P.Q.....	56 62	Halcomb.....	N.B.....	70 00
Green Glade.....	Alberta.....	38 75	Halcro (closed 19-5-26).....	Sask.....	Nil
Green Harbour.....	N.S.....	206 60	Halcyon Hot Springs.....	B.C.....	230 85
Green Lake.....	Sask.....	126 75	Haldane Hill.....	Ont.....	63 70
Greenland.....	Man.....	55 00	Haldimand East.....	P.Q.....	106 60
Greenlawn.....	Alberta.....	110 58	Half Island-Cove.....	N.S.....	224 30
Green Mountain.....	Ont.....	29 00	Halfmoon Bay.....	B.C.....	258 75
Greenock.....	Ont.....	237 00	Halfway.....	Ont.....	59 20
Greenough Settlement.....	N.S.....	31 50	Halfway Brook.....	N.S.....	93 60
Green River.....	Ont.....	99 90	Halfway Cove.....	N.S.....	126 35
Green's Brook.....	N.S.....	25 10	Halfway Lake.....	Alberta.....	30 00
Greensides.....	Sask.....	5 00	Halfway River Station.....	N.S.....	159 25
Greenvale.....	N.S.....	16 25	Halicz.....	Man.....	34 00
Greenview.....	Ont.....	62 00	Halifax Sub-Office No. 3.....	N.S.....	(b)
Greenwald.....	Man.....	67 10	Halifax Sub-Office No. 6.....	N.S.....	(b)
Greenwich Hill.....	N.B.....	227 00	Hallboro.....	Man.....	80 00
Greer (closed 2-8-26), (re-opened 1-3-27).....	N.B.....	38 68	Hall's Bridge.....	Ont.....	406 00
Greer Mount.....	P.Q.....	44 40	Hall's Glen.....	Ont.....	87 00
Gregan.....	N.B.....	240 70	Hall's Harbour.....	N.S.....	215 20
Gregherd.....	Sask.....	10 00	Hall's Lake.....	Ont.....	89 60
Gregory (summer office).....	Ont.....	100 00	Hall's Prairie.....	B.C.....	78 40
Grenadier Island.....	Ont.....	46 00	Halpenny.....	Ont.....	50 00
Grenville Bay.....	P.Q.....	97 10	Halvorgate.....	Sask.....	13 30
Grey's Mills.....	N.B.....	11 30	Hamel.....	P.Q.....	23 50
Gryfith.....	Ont.....	207 00	Hamelin.....	P.Q.....	35 00
			Hamill's Point (summer office).....	Ont.....	43 00

(a) For revenue see under Guelph Sub-Offices.

(b) For revenue see under Halifax Sub-Offices.

(c) For revenue see under Montreal Sub-Offices.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Hamilton.....	P.E.I.	134 90	Hawkeye.....	Sask.....	30 00
Hamilton Cove.....	P.Q.	340 51	Hawk Junction (re-opened 12-1-27).....	Ont.....	60 00
Hamilton Mountain.....	N.B.	28 00	Hawk Lake.....	Ont.....	106 00
Hamilton Sub-Office No. 7.....	Ont.....	(c)	Hawksdale.....	Alberta.....	22 00
Hamilton Sub-Office No. 11.....	Ont.....	(c)	Hawthorne.....	N.S.	26 00
Hamilton Sub-Office No. 14.....	Ont.....	(c)	Hay.....	Ont.....	395 99
Hammerdown.....	Ont.....	44 75	Hay Cove.....	N.S.	44 90
Hammond River.....	N.B.	73 15	Hay Meadow.....	Sask.....	19 25
Hammondvale.....	N.B.	108 00	Hayesville.....	N.B.	15 00
Hampton.....	P.E.I.	185 90	Hayland.....	Man.....	93 80
Hamrlik.....	Man.....	27 10	Hay River.....	N.W.T.	18 64
Hanall (closed 15-11-26).....	B.C.	Nil	Hay's River.....	N.S.	40 84
Hanbury.....	B.C.	Nil	Hazel Bank.....	Sask.....	Nil
Hanceville.....	B.C.	218 40	Hazel Bluff.....	Alberta.....	44 00
Handsworth.....	Sask.....	287 19	Hazel Dale.....	N.S.	49 75
Hanford Brook.....	N.B.	60 00	Hazeldean, (opened 1-1-27).....	N.B.	16 68
Hansard.....	B.C.	138 65	Hazel Land.....	P.Q.	45 50
Harbour Centre.....	N.S.	42 90	Hazelridge.....	Man.....	392 30
Harbour Road.....	N.S.	30 00	Hazelwood.....	Sask.....	36 45
Harbourview.....	N.S.	166 50	Hazen Settlement.....	N.B.	40 00
Hardwicke.....	N.B.	242 55	Hazlet.....	Sask.....	121 00
Hardwood Hills.....	P.Q.	42 00	Head Lake.....	Ont.....	155 50
Hardwood Lake.....	Ont.....	48 50	Headlands.....	Sask.....	23 50
Hardwood Lands.....	N.S.	19 95	Head of Amherst.....	N.S.	205 54
Harehills.....	Sask.....	26 00	Head of Chezzetcook.....	N.S.	264 95
Harewood.....	N.B.	11 50	Head of Lochaber.....	N.S.	45 10
Harlan.....	Sask.....	73 09	Head of Loch Lomond.....	N.S.	30 00
Harlem.....	Ont.....	94 90	Head of Millstream.....	N.B.	172 70
Harlington.....	Man.....	111 75	Heart Lake.....	Alberta.....	60 00
Harmattan.....	Alberta.....	330 47	Heart Valley.....	Alberta.....	49 30
Harmony.....	Ont.....	47 74	Heaslip Station.....	Man.....	91 19
Harmony.....	N.S.	68 50	Heath Creek (closed 1-11-26).....	Alberta.....	9 55
Harmsworth.....	Man.....	173 00	Heathdale.....	Alberta.....	46 00
Harpellville.....	N.S.	71 00	Heatherdown.....	Alberta.....	213 50
Harper's Corners.....	Ont.....	21 50	Heath Point.....	P.Q.	Nil
Harperville.....	Man.....	6 44	Hebbs Cross.....	N.S.	182 86
Harricanaw Ouest.....	P.Q.	66 00	Hebbville.....	N.S.	49 99
Harrigan Cove.....	N.S.	236 45	Hebert.....	N.B.	28 00
Harrington Harbour.....	P.Q.	170 70	Hebron.....	N.B.	35 00
Harrisburg.....	Ont.....	167 70	Hecate, (opened 15-5-26).....	B.C.	129 00
Harrisland.....	Sask.....	10 00	Hecla.....	Man.....	194 00
Harris Hill (re-opened 1-4-26).....	Ont.....	35 00	Hectanooga.....	N.S.	241 90
Harrison Mills.....	B.C.	499 57	Hector.....	Alberta.....	62 05
Harrisville.....	N.B.	26 25	Heidelberg.....	Ont.....	220 90
Harrowgate.....	B.C.	161 25	Heinsburg.....	Alberta.....	32 55
Hart (closed 15-1-27).....	Sask.....	329 23	Hekkla.....	Ont.....	56 55
Hart (opened 17-1-27).....	Sask.....	85 00	Heldar.....	Alberta.....	74 51
Hartford.....	N.S.	129 70	Helmsdale.....	Alberta.....	67 92
Hartley.....	Ont.....	138 00	Hemison.....	P.Q.	98 84
Hartley Bay.....	B.C.	40 00	Henderson Settlement.....	N.B.	61 25
Hartling.....	N.S.	283 55	Henderson Vale.....	P.Q.	20 00
Hartshorn.....	Alberta.....	79 00	Henfryn.....	Ont.....	82 20
Hartsmere.....	Ont.....	31 00	Hennepin.....	P.Q.	105 00
Hartville.....	N.S.	Nil	Hennigar.....	N.S.	140 40
Harty.....	Ont.....	289 25	Henriol.....	Sask.....	25 25
Harvey Bank.....	N.B.	66 40	Henry River.....	P.Q.	377 56
Harwill.....	Man.....	32 50	Heon.....	P.Q.	15 00
Hassett.....	N.S.	42 00	Hoppel.....	P.Q.	134 80
Hastings.....	N.B.	27 00	Hercules.....	Alberta.....	92 00
Hatchley Station.....	Ont.....	202 45	Hermitage Club.....	P.Q.	30 00
Hatfield.....	Sask.....	91 70	Heron Island.....	N.B.	9 46
Hatherleigh.....	Sask.....	88 25	Herring Cove.....	N.S.	143 00
Hathersage.....	Alberta.....	52 75	Hérouville.....	P.Q.	318 50
Hattonford.....	Alberta.....	95 53	Herrington.....	Alberta.....	28 50
Haultain.....	Ont.....	48 00	Herschel Island.....	Y.T.	10 00
Haut Lanéque.....	N.B.	36 10	Hétrière.....	P.Q.	24 00
Haut Shippigan.....	N.B.	15 75	Hewitt Landing.....	Sask.....	48 50
Havelock.....	N.S.	137 94	Hoxham.....	N.B.	90 00
Haven.....	Alberta.....	123 60	Hibernia.....	N.B.	98 90
Havendale.....	N.S.	28 50	High Bank.....	P.E.I.	24 95
Havergal.....	Ont.....	30 10	Highfield.....	N.B.	51 00
Havilah.....	Ont.....	41 90	Highgate Siding.....	Sask.....	99 00
Hawker.....	N.S.	31 00			

(c) For revenue see under Hamilton Sub-Offices.

Non-Accounting Post Offices—*Continued*

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts.
High Hill.....	Sask.....	46 30	Horburg.....	Alberta...	305 00
Highland (closed 31-12-26)...	N.S.....	4 00	Hornby Island.....	B.C.....	165 00
Highland Hill.....	N.S.....	56 00	Horndean.....	Man.....	373 05
Highland Village.....	N.S.....	64 00	Horn's Road.....	N.S.....	29 00
High Point.....	Sask.....	4 00	Horod.....	Man.....	70 00
High Tor.....	Sask.....	22 00	Horse Butte.....	Sask.....	110 38
Highvale.....	Alberta...	43 65	Horse Creek.....	Sask.....	36 00
High View.....	Sask.....	41 25	Horsefly.....	B.C.....	262 60
Highworth (closed 30-6-26), (re-opened 1-12-26).....	Sask.....	27 43	Horseshoe Lake (closed 31-1-27).....	Alberta...	4 32
Hilbre.....	Man.....	375 32	Hoselaw.....	Alberta...	34 06
Hildegard.....	N.B.....	15 00	Hotel Bigaouette (summer office).....	P.Q.....	20 00
Hilden.....	N.S.....	159 50	Houde.....	P.Q.....	24 00
Hillaton.....	N.S.....	68 00	Hough Lake.....	Ont.....	55 70
Hillandale.....	Sask.....	95 80	Housey's Rapids.....	Ont.....	143 00
Hill Crest.....	P.Q.....	10 00	Hove.....	Man.....	39 80
Hill End.....	Alberta...	27 13	Howard.....	N.B.....	86 00
Hillesden.....	Sask.....	18 45	Howardville.....	Man.....	20 10
Hill Grove.....	N.S.....	86 20	Howdenville (summer office).....	Ont.....	70 00
Hillsborough.....	N.S.....	73 00	Howie.....	Alberta...	49 00
Hillsburn.....	N.S.....	130 00	Howie Centre.....	N.S.....	17 30
Hillsdale.....	N.S.....	17 95	Howser.....	B.C.....	159 00
Hillsdale.....	N.B.....	211 75	Hoyle.....	Ont.....	166 00
Hillsdale Road, Late Mineral Rock, (1-4-26).....	N.S.....	29 90	Huard, (opened 25-1-27).....	P.Q.....	15 00
Hillsdown.....	Alberta...	319 20	Hubalta.....	Alberta...	36 00
Hillside.....	Ont.....	100 96	Hubbard Point.....	N.S.....	40 00
Hillside Beach.....	Man.....	78 00	Hugel.....	Ont.....	38 85
Hillside, Boularderie.....	N.S.....	43 75	Huggett.....	Alberta...	36 20
Hillside, Cape Breton.....	N.S.....	27 00	Hulatt.....	B.C.....	130 50
Hillside.....	Sask.....	87 00	Hull, Sub-Office No. 2 (opened 21-2-27).....	P.Q.....	(b)
Hillsley.....	Sask.....	34 00	Humberside.....	Ont.....	224 95
Hills Lake.....	Ont.....	16 00	Hume.....	Sask.....	184 20
Hillsvale.....	N.S.....	66 52	Hume Rear.....	N.S.....	13 00
Hilltop (re-opened 1-5-26).....	Man.....	92 75	Humphrey.....	Ont.....	94 40
Hillview.....	Man.....	13 00	Hunker.....	Yukon...	15 00
Hilly Grove.....	Ont.....	29 00	Hunta.....	Ont.....	143 70
Hindon Hill.....	Ont.....	38 25	Hunter's Home.....	N.B.....	25 50
Hindville.....	Alberta...	57 25	Hunter's Lodge.....	N.S.....	23 00
Hinton Trail.....	Alberta...	36 00	Hunter's Mountain.....	N.S.....	63 50
Hiram.....	Alberta...	75 31	Hunter's Point.....	P.Q.....	165 90
Hixon.....	B.C.....	44 20	Hunterstown.....	P.Q.....	237 49
Hnausa.....	Man.....	371 10	Huntingdon.....	N.S.....	13 00
Hoadley.....	Alberta...	233 46	Hunt's Point.....	N.S.....	219 75
Hoards' Station.....	Ont.....	207 00	Hupel.....	B.C.....	50 00
Hochstadt.....	Man.....	45 35	Hurdman Lodge.....	Sask.....	54 40
Hocquart.....	P.Q.....	179 50	Hurdville.....	Ont.....	58 00
Hodgins.....	P.Q.....	51 50	Huronian.....	Ont.....	137 40
Hogan.....	Ont.....	174 53	Huronville.....	Sask.....	101 51
Holborn.....	Alberta...	41 00	Husavick.....	Man.....	53 00
Holderville.....	N.B.....	59 75	Hutton House.....	Ont.....	136 95
Holland's Mills.....	P.Q.....	20 10	Hyannas.....	N.S.....	16 00
Holmesville.....	N.B.....	100 50	Hyde.....	Sask.....	66 00
Holmesville.....	Ont.....	256 00	Hydraulic.....	B.C.....	40 00
Holt.....	Ont.....	143 56	Hydro Glen.....	Ont.....	164 00
Holtville.....	N.B.....	77 72	Hylo.....	Alberta...	36 10
Homebrook.....	Man.....	45 86	Hythe.....	Alberta...	283 72
Homeglen.....	Alberta...	169 40			
Homer Siding.....	Ont.....	30 00	Ibstone.....	Sask.....	170 30
Homeville.....	N.S.....	7 00	Ideal.....	Man.....	33 01
Honeydale.....	N.B.....	235 12	Idylwild.....	Sask.....	77 00
Honey Harbour (summer office).....	Ont.....	441 00	Ifley.....	Sask.....	100 30
Honeymoon.....	Sask.....	38 00	Ile à la Crosse.....	Sask.....	134 16
Honora.....	Ont.....	86 30	Ile aux Oies.....	P.Q.....	25 00
Hope Bay.....	Ont.....	48 00	Ile des Chênes.....	Man.....	175 75
Hopefield.....	Ont.....	65 00	Ile Mainville.....	P.Q.....	15 00
Hopetown.....	P.Q.....	164 50	Ile Michon.....	P.Q.....	15 00
Hopetown.....	Ont.....	83 00	Illerbrun.....	Sask.....	23 61
Hope Valley.....	Alberta...	36 00	Ilfracombe.....	Ont.....	45 00
Hopington.....	B.C.....	98 95	Imhoff.....	N.B.....	63 50
Hopkins Landing.....	B.C.....	216 23	Inchby.....	N.B.....	50 00
Hopper.....	N.B.....	9 50	Indian Bay.....	Man.....	157 70

(b) For revenue see under Ottawa Sub-Offices.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts.
Indian Brook.....	N.S.	76 52	James River Station.....	N.S.	201 00
Indian Harbour.....	N.S.	295 00	Jamesville.....	N.S.	17 00
Indian Harbour Lake.....	N.S.	69 93	Jamesville West.....	N.S.	123 85
Indian Island.....	N.B.	19 00	Jamot.....	Ont.	50 00
Indian Mountain.....	N.B.	16 00	Janetville Station.....	Ont.	109 70
Indian Path.....	N.S.	27 45	Janvrins Harbour.....	N.S.	87 00
Indian Point.....	N.S.	238 90	Jap Inlet. (opened 1-8-26).....	B.C.	35 00
Indian Road.....	N.S.	47 05	Jardine Brook.....	N.B.	5 00
Indian Springs.....	Man.	97 80	Jardineville.....	N.B.	35 00
Indus.....	Alberta.....	169 74	Jarnac (summer office).....	P.Q.	13 56
Ingalls Head.....	N.B.	97 58	Jaroslaw.....	Man.	38 40
Inglebright (closed 28-9-26).....	Sask.	85 00	Jeannette's Creek.....	Ont.	167 64
Ingleford (closed 31-12-26).....	Sask.	0 57	Jeanne d'Arc.....	P.Q.	66 25
Ingoldsby.....	Ont.	107 00	Jean Noel.....	P.Q.	10 00
Ingomar.....	N.S.	161 00	Jedburgh.....	Sask.	163 20
Ingonish Beach.....	N.S.	237 50	Jeddore Oyster Ponds.....	N.S.	362 15
Ingonish Centre.....	N.S.	60 47	Jedway.....	B.C.	64 00
Ingonish Ferry.....	N.S.	120 38	Jefferson.....	Ont.	162 15
Inholmes.....	Ont.	65 97	Jeffrey.....	N.B.	165 00
Inkerman Ferry.....	N.B.	56 25	Jeffrey.....	Alberta.....	36 50
Inland.....	Alberta.....	167 30	Jellicoe.....	Ont.	254 20
Inlet.....	P.Q.	73 00	Jellyby.....	Ont.	168 00
Inlet Baddeck.....	N.S.	21 00	Jersey Cove.....	N.S.	34 25
Innes.....	Sask.	178 30	Jersey Cove.....	P.Q.	177 40
Innisville.....	Ont.	98 13	Jersey Mills.....	P.Q.	84 00
Intervale.....	N.B.	16 00	Jesmond.....	B.C.	129 95
Intola.....	Ont.	69 80	Jessica.....	B.C.	96 33
Inverside.....	N.S.	78 00	Jewellyville.....	Ont.	76 93
Iola.....	Alberta.....	171 27	Jock Vale.....	Ont.	12 06
Iona.....	Ont.	184 07	Joffre.....	P.Q.	47 45
Iona.....	P.E.I.	185 00	Joggin Bridge.....	N.S.	163 78
Iona Rear.....	N.S.	56 00	Johnson's Croft.....	N.B.	9 00
Ireland.....	N.S.	16 00	Johnson's Landing.....	B.C.	68 60
Ireland.....	Ont.	30 20	Johnson's Mills.....	N.B.	33 00
Irish Cove.....	N.S.	73 50	Johnston's River.....	P.E.I.	337 00
Irishtown.....	N.B.	40 00	Johnstown.....	N.S.	40 00
Irish Vale.....	N.S.	27 00	Johnville.....	N.B.	129 00
Iron Bound Cove.....	N.B.	14 10	Jolicure.....	N.B.	103 00
Iron Hill.....	P.Q.	172 50	Jollimore.....	N.S.	176 91
Iron Mines.....	N.S.	62 00	Joly.....	P.Q.	88 50
Iron Ore.....	N.S.	8 00	Jones Falls.....	Ont.	234 00
Iron River.....	Alberta.....	47 05	Jonquière Ouest.....	P.Q.	430 09
Ironville.....	N.S.	28 06	Jordan Bay.....	N.S.	77 45
Iroquois.....	N.B.	159 20	Jordan Bay, East Side.....	N.S.	225 60
Irwinville.....	Alberta.....	41 40	Jordan Ferry.....	N.S.	89 94
Isaac's Harbour North.....	N.S.	129 51	Jordan Mountain.....	N.B.	20 00
Isherwood.....	Ont.	17 50	Jordan River.....	Sask.	114 60
Island Falls Junction.....	Ont.	322 00	Jordanville.....	N.S.	47 00
Island Grove (summer office).....	Ont.	345 00	Joseph Farm.....	P.Q.	26 50
Island Point.....	N.S.	22 00	Josephine.....	Sask.	26 90
Island River.....	N.B.	128 00	Joubert.....	P.Q.	49 75
Isle aux Coudres.....	P.Q.	309 43	Joyal.....	P.Q.	20 00
Isle Bizard.....	P.Q.	148 25	Joynt.....	P.Q.	30 60
Isle Dupas.....	P.Q.	122 40	Jubilee.....	N.S.	25 80
Isle Verte Ouest.....	P.Q.	167 25	Juddhaven.....	Ont.	333 00
Isle Verte Sud.....	P.Q.	82 00	Judge.....	Ont.	217 50
Ispas.....	Alberta.....	36 30	Judique.....	N.S.	216 00
Issoudun.....	P.Q.	258 90	Judique Intervale.....	N.S.	15 00
Italy Cross.....	N.S.	259 20	Judique South.....	N.S.	265 50
Ivera.....	N.S.	19 00	Julien.....	P.Q.	42 50
Ivry.....	P.Q.	34 12	Jumping Pound.....	Alberta.....	115 85
Ivry Nord.....	P.Q.	242 00	Juniper.....	N.B.	893 90
Ivy.....	Ont.	124 50	Juniper Island (summer office).....	Ont.	550 00
Ivy Lea (summer office).....	Ont.	217 00	Juniper Mount.....	N.S.	17 00
Jack Fish Lake, (re-opened 1-8-26).....	Sask.	39 00	Juniper Station.....	N.B.	177 25
Jack's Lake.....	Ont.	54 00	Junor.....	Sask.	120 23
Jackson.....	N.S.	40 00	Jura.....	B.C.	100 23
Jaco Hughes.....	P.Q.	123 51	Juvenile Settlement.....	N.B.	7 76
Jailletville.....	N.B.	27 70	Kahshe Lake (summer office).....	Ont.	100 00
Jalbert.....	N.B.	51 25	Kakawis.....	B.C.	89 00
James River.....	N.S.	17 90	Kaleland (re-opened 16-7-26).....	Alberta.....	42 00
James Rive Bridge.....	Alberta.....	20 15	Kalevala.....	Man.	61 50

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts.
Kamouraska-aux-Cotes.....	P.Q.	95 52	Kilronan.....	Sask.	32 00
Kanata.....	Alberta.	27 00	Kiltarlity.....	N.S.	9 25
Kananaskis.....	Alberta.	139 50	Kilwinning.....	Sask.	23 40
Kanawana (summer office).....	P.Q.	65 00	Kilwinning Siding.....	Sask.	123 95
Kane.....	Man.	270 25	Kimball.....	Alberta.	218 00
Kantenville.....	Sask.	24 20	Kimberley.....	P.Q.	34 00
Kanyengeh.....	Ont.	7 14	Kinbrae.....	Sask.	50 00
Karluk.....	Sask.	29 60	Kincardine.....	N.B.	50 00
Kashabowie.....	Ont.	286 77	Kincolith.....	B.C.	235 28
Kavanagh.....	Alberta.	131 40	Kincorth.....	Sask.	165 00
Kavanagh Mills.....	N.S.	8 86	King Grove.....	N.S.	16 00
Kawartha Park (summer office).....	Ont.	240 00	Kinglake.....	Ont.	81 00
Kawene.....	Ont.	372 30	Kingross.....	N.S.	27 00
Kazubazua Station.....	P.Q.	177 00	Kingsburg.....	N.S.	124 79
Kealey Springs.....	Sask.	26 00	Kingsclear.....	N.B.	319 66
Keatley.....	Sask.	8 50	Kingscroft.....	P.Q.	89 50
Kedgemakoooge (summer office).....	N.S.	60 00	Kingscroft.....	N.B.	40 50
Kedgwick River, (opened 1-9-26).....	N.B.	23 00	Kingsford.....	Sask.	139 77
Kedron.....	N.B.	13 00	Kingsgate.....	B.C.	360 10
Keephills.....	Alberta.	110 00	King's Head.....	N.S.	55 27
Kegaska.....	P.Q.	30 66	Kingsland.....	Sask.	107 25
Keithley Creek.....	B.C.	90 10	Kingsmere.....	P.Q.	21 00
Kelly.....	P.Q.	170 00	Kingston Mills.....	Ont.	41 00
Kellyvale.....	Sask.	20 10	Kingston Station.....	Ont.	134 30
Kelly's Cross.....	P.E.I.	197 39	Kingston Village.....	N.S.	171 00
Kelso.....	Ont.	136 84	Kingsville.....	N.S.	90 25
Kempt Road.....	N.S.	71 00	Kingsway (summer office).....	Ont.	395 00
Kempt Road Hill.....	P.Q.	33 00	Kinkinik.....	Alberta.	23 25
Kempt Shore.....	N.S.	160 02	Kinloss (closed 6-11-26).....	Ont.	74 06
Kempt Town.....	N.S.	107 25	Kinmundy.....	Alberta.	107 10
Kenlis.....	Sask.	Nil	Kinosota.....	Man.	175 79
Kenloch.....	N.S.	140 00	Kinsac.....	N.S.	26 50
Kennebaccasis Island.....	N.B.	35 00	Kinsman's Corners.....	N.S.	718 61
Kennington Cove.....	N.S.	12 00	Kintail.....	Ont.	169 12
Kenogami Lake.....	Ont.	179 35	Kintore.....	N.B.	126 30
Keno Hill.....	Yukon.	405 99	Kippenville (closed 6-3-26).....	Alberta.	Nil
Kensington Heights.....	Ont.	329 00	Kirkhill.....	N.S.	37 50
Kent Boom.....	N.B.	39 00	Kirkhill.....	Ont.	Nil
Kent Lake.....	N.B.	30 00	Kirkman Creek.....	N.W.T.	42 00
Kentvale.....	Ont.	138 90	Kirkmount.....	N.S.	5 00
Keppoch.....	N.S.	15 00	Kirkness.....	Man.	61 40
Kergwenan, (opened 1-1-27).....	Man.	28 00	Kirk's Ferry (closed 7-12-16).....	P.Q.	410 00
Kerrowgare, (re-opened 1-2-27).....	N.S.	6 00	Kirkwood.....	N.B.	15 00
Kermaria.....	Sask.	65 00	Kirouac.....	P.Q.	140 10
Kerndale.....	Alberta.	3 00	Kiskisink.....	P.Q.	237 18
Kerry.....	N.B.	10 00	Kispiox.....	B.C.	25 00
Kersey.....	Alberta.	57 75	Kitigan.....	Ont.	92 22
Kersley.....	B.C.	206 74	Kitigan Station.....	Ont.	81 00
Kessler.....	Alberta.	30 00	Kitimat Mission.....	B.C.	136 52
Ketch Harbour.....	N.S.	105 55	Kivikoski.....	Ont.	27 60
Kevisville.....	Alberta.	62 00	Klamath.....	Sask.	38 60
Kew.....	Alberta.	143 75	Kleczkowski.....	Sask.	125 68
Kewanna.....	Man.	115 00	Kleefeld.....	Man.	127 60
Kewstoke.....	N.S.	36 00	Kleskun Hill.....	Alberta.	18 00
Key Junction.....	Ont.	253 60	Klintonel.....	Sask.	50 00
Keystone.....	Alberta.	137 50	Clueys Bay (summer office).....	Ont.	169 00
Key West (closed 1-11-26).....	Sask.	Nil	Knappen.....	Alberta.	54 00
Khartum.....	Ont.	32 40	Knightington.....	Ont.	70 90
Kieville (closed 1-11-26).....	Sask.	Nil	Knight Inlet (summer office).....	B.C.	112 77
Kilfoil.....	N.B.	43 00	Knob Hill.....	Alberta.	105 62
Kilgard.....	B.C.	247 83	Knouff Lake (summer office).....	B.C.	22 62
Kilkenny.....	Man.	11 00	Knowles.....	N.S.	78 50
Kilkerran.....	B.C.	60 10	Knowlton Landing.....	P.Q.	82 34
Killaloe.....	Ont.	96 50	Knoxbridge.....	P.Q.	68 00
Killam's Mills.....	N.B.	85 45	Knoydart.....	N.S.	40 20
Killarney Lake.....	Alberta.	47 10	Knutsford.....	B.C.	111 50
Kilbride, (opened 1-11-25).....	Ont.	154 25	Koostatak.....	Man.	215 48
Killdeer.....	Sask.	20 27	Kootenay Bay.....	B.C.	184 68
Kiloween.....	N.B.	20 00	Kopernick.....	Alberta.	15 00
			Korah.....	Ont.	74 00
			Kouchibouguac Beach.....	N.B.	62 00
			Kowash.....	Ont.	154 79
			Krakow.....	Alberta.	45 76
			Krasne.....	Sask.	9 25

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Kristness.....	Sask.	41 00	Lac St. Pacôme.....	P.Q.	260 50
Krupp.....	Sask.	200 10	Lac St. Paul.....	P.Q.	67 00
Kulish.....	Man.	68 20	Lac Sergeant.....	P.Q.	81 53
Kuper Island.....	B.C.	195 00	Lac Simon (summer office)...	P.Q.	20 00
Kyququot.....	B.C.	167 04	Lac Supérieur.....	P.Q.	151 05
Kynoch.....	Ont.	92 62	Lactor.....	P.Q.	22 95
			Lac Thibeault.....	P.Q.	94 25
La Baleine.....	P.Q.	55 00	Lac Tremblant (summer		
Labarre.....	P.Q.	132 42	office).....	P.Q.	100 00
La Barrière.....	P.Q.	37 00	Lac Unique.....	N.B.	65 00
Labissonnière.....	P.Q.	39 00	La Cyr.....	P.Q.	9 00
Labonneville.....	P.Q.	51 25	Lacy Road.....	N.S.	19 00
La Boucane.....	P.Q.	16 50	La Décharge.....	P.Q.	332 75
La Branche.....	P.Q.	45 00	La Descente des Femmes.....	P.Q.	65 00
Labrecque.....	P.Q.	10 00	Ladrière.....	P.Q.	78 00
Labrie.....	P.Q.	53 35	La Durantaye.....	P.Q.	306 50
La Butte.....	P.Q.	64 45	Ladywood.....	Man.	113 00
Lac à Beauce.....	P.Q.	47 90	Lafayette.....	P.Q.	89 50
Lac Archambault (summer			La Ferme.....	P.Q.	182 30
office).....	P.Q.	315 00	Laflamme, (opened 22-11-26)	P.Q.	40 00
Lac à Foin.....	P.Q.	46 00	Lafrance.....	P.Q.	20 00
Lac à Laurent.....	P.Q.	16 62	Lagacé.....	P.Q.	70 75
Lac à la Truite (summer			Lagaceville.....	N.B.	124 95
office).....	P.Q.	38 50	Lagadelle.....	P.Q.	30 00
La Calmette.....	Alberta.	24 83	Laganière.....	P.Q.	89 00
Lac aux Brochets.....	P.Q.	18 00	Laggan.....	N.S.	66 00
Lac Beauport.....	P.Q.	57 00	La Glace.....	Alberta.	158 85
Lac Bellemare.....	P.Q.	152 60	La Gorgendière.....	P.Q.	435 00
Lac Bellevue.....	Alberta.	8 50	La Grande Pointe.....	P.Q.	81 38
Lac Bitobig.....	P.Q.	130 00	La Have Island.....	N.S.	207 00
Lac Bouchette Station.....	P.Q.	543 50	Laidlaw.....	B.C.	239 02
Lac Canard.....	Alberta.	3 25	Laird.....	Ont.	47 00
Lac Cardinal.....	Alberta.	26 50	Lake.....	Ont.	35 00
Lac Castor.....	P.Q.	22 00	Lake Ainslie (E. Side).....	N.S.	41 90
Lac Charlebois (summer			Lake Ainslie (S. Side).....	N.S.	33 02
office).....	P.Q.	30 00	Lake Ainslie (W. Side).....	N.S.	33 00
Lac Chat.....	P.Q.	49 84	Lake Ainslie Chapel.....	N.S.	9 00
Lac Cornu (summer office)...	P.Q.	72 00	Lake Annis.....	N.S.	125 50
Lac David.....	P.Q.	30 00	Lake Aymler.....	P.Q.	138 28
Lac des Commissaires.....	P.Q.	Nil	Lakeburn.....	N.B.	30 00
Lac Désert.....	P.Q.	83 00	Lake Cayamont.....	P.Q.	271 00
Lac des Pins (summer office)	P.Q.	40 00	Lake Clear, (re-opened 1-6-26)		
Lac Duhamel (summer			(summer office).....	Ont.	17 46
office).....	P.Q.	15 00	Lake Couchiching (summer		
Lac Echo.....	P.Q.	158 25	office).....	Ont.	297 50
Lac Français.....	P.Q.	59 00	Lakedale.....	N.S.	24 00
Lac Gagnon (summer office)...	P.Q.	23 04	Lake Doucette.....	N.S.	55 15
Lac Grosleau.....	P.Q.	68 13	Lake Eliza.....	Alberta.	25 00
Lac Guindon (summer office)	P.Q.	132 00	Lake Edward.....	N.B.	46 10
Lachenaie.....	P.Q.	171 00	Lake Egmont.....	N.S.	66 00
Lachine Rapids (closed 5-1-27)	P.Q.	31 66	Lakefield.....	P.Q.	248 21
Lac Labelle.....	P.Q.	192 25	Lake Francis Station.....	Man.	280 50
Lac la Biche Mission.....	Alberta.	70 37	Lake Geneva.....	Alberta.	39 75
Lac la Motte.....	P.Q.	6 00	Lake George, Kings.....	N.S.	44 00
Lac la Nonne.....	Alberta.	79 56	Lakehurst.....	Ont.	203 40
Lac la Pêche.....	P.Q.	260 00	Lake Isle.....	Alberta.	58 00
Lac la Ronge.....	Sask.	127 00	Lake L'Achigan (summer		
Lac Makamik.....	P.Q.	15 00	office).....	P.Q.	90 00
Lac Manitou Sud (summer			Lakeland.....	Man.	177 10
office).....	P.Q.	65 00	Lake La Rose.....	N.S.	15 00
Lac Marois.....	P.Q.	230 00	Lake McGregor.....	Alberta.	49 15
Lac Nantel.....	P.Q.	168 91	Lake Majeau.....	Alberta.	122 25
Lac Conception Station.....	P.Q.	72 20	Lake Midway.....	N.S.	26 80
Laconia.....	N.S.	50 50	Lake Munro.....	N.S.	23 00
La Cordaire.....	Sask.	67 50	Lake Opinicon.....	Ont.	46 00
La Corey.....	Alberta.	42 00	Lakepark.....	Sask.	119 50
Lacoste.....	P.Q.	140 35	Lake Paul.....	N.S.	44 30
Lac Paquin (summer office)	P.Q.	25 00	Lake Ramsay.....	N.S.	21 00
Lac Pinault.....	P.Q.	248 25	Lakesend.....	Alberta.	96 02
Lac Pitre, Late St. Thar-			Lakeshaw.....	B.C.	58 21
cisius.....	P.Q.	49 00	Lake St. Charles.....	P.Q.	47 00
Lac Renaud (summer office)...	P.Q.	20 00	Lake St. Joseph Hotel, (re-		
Lac Rochu (opened 23-11-26)	P.Q.	37 00	opened 7-6-26), summer		
La Croche.....	P.Q.	93 63	office).....	P.Q.	43 03

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Lakeside.....	P.Q.	(a)	Lathom.....	Alberta...	192 79
Lake Stream.....	N.B.	6 00	Lattie's Brook.....	N.S.	191 70
Lake Thelma.....	Alberta...	24 00	Latourelle.....	P.Q.	19 50
Lake Thomas.....	N.S.	35 00	Launay.....	P.Q.	101 50
Laketon.....	N.B.	22 00	Launching Place.....	P.E.I.	95 45
Lake Uist.....	N.S.	39 00	Laureat.....	P.Q.	42 00
Lakevale.....	N.S.	55 00	Laurel.....	P.Q.	60 00
Lakeview.....	N.S.	21 00	Laurin.....	Ont.	118 20
Lakeview.....	P.Q.	38 00	Laval.....	P.Q.	130 85
Lakeview Beach.....	Ont.	295 31	Laval Sur le Lac (sum. office)	P.Q.	145 00
Lake View House (summer office)	P.Q.	123 12	Lavaltrie Station.....	P.Q.	53 00
Lakeville.....	N.S.	188 70	Lavant.....	Ont.	15 00
Lake William.....	P.Q.	65 25	Laventure.....	Sask.	152 59
Lalancette.....	P.Q.	10 00	La Vernière.....	P.Q.	57 00
Lallement.....	P.Q.	54 50	Lavery.....	P.Q.	58 75
La Loche, (opened 10-7-26)...	Sask.	48 54	Lavesta.....	Alberta...	97 10
Lambert Corners (closed 12-2-27)	P.Q.	Nil	Lavington.....	B.C.	219 95
La Merisière.....	P.Q.	50 20	Lavinia.....	Man.	281 72
La Miche.....	P.Q.	36 75	Lavoie.....	P.Q.	12 00
Lammermoor.....	Ont.	39 00	Lawn Hill.....	B.C.	37 55
La Montagne.....	P.Q.	26 00	Lawrence Station.....	N.B.	335 05
La Montee.....	P.Q.	101 00	Lawrie.....	Sask.	11 00
Lamorandière.....	P.Q.	13 00	Lawsonburg.....	Alberta...	76 70
La Motte.....	P.Q.	225 50	Lawton.....	Alberta...	22 80
L'Amoureux.....	Alberta...	38 75	Layland (opened 1-9-26)...	Man.	70 00
Lamy.....	P.Q.	139 40	Leafland (closed 15-1-27)...	Alberta...	7 47
Lanark.....	N.S.	61 50	Leakville.....	Sask.	18 60
La Nation.....	P.Q.	53 00	Leaman.....	Alberta...	299 98
Lancelot.....	Ont.	32 52	Leamington.....	N.S.	52 00
Landmark.....	Man.	26 20	Lear.....	B.C.	159 10
Landry.....	N.B.	61 00	Leary.....	Man.	57 00
Lands End.....	N.B.	31 00	Leaside.....	Ont.	3,903 85
Lang Bay.....	B.C.	290 25	Leasowe.....	Alberta...	24 00
Langmeade.....	Sask.	55 00	Leaskdale.....	Ont.	115 00
Languedoc.....	P.Q.	78 23	Leavitt.....	Alberta...	63 05
Langvale.....	Man.	13 00	Leblanc.....	N.B.	62 50
Lanoraie Station.....	P.Q.	48 99	Le Bouthillier.....	N.B.	212 75
La Normandie.....	P.Q.	14 00	Le Cordon.....	P.Q.	74 78
Lansdowne.....	N.S.	14 50	L'Echourie.....	P.Q.	175 70
Lansdowne Station.....	N.S.	292 95	Le Clair.....	Sask.	89 65
L'Anse à Brillant.....	P.Q.	160 35	Ledwyn.....	Man.	30 42
L'Anse à Fougère.....	P.Q.	53 82	Leech.....	N.B.	100 00
L'Anse à Giles.....	P.Q.	100 00	Leeshore.....	Alberta...	27 15
L'Anse à Giles Station.....	P.Q.	102 01	Lee Valley.....	Ont.	110 38
L'Anse à la Cabane.....	P.Q.	63 40	Leeville.....	Ont.	71 22
L'Anse à la Croix.....	P.Q.	97 42	Lefaire's Corners.....	Ont.	34 00
L'Anse aux Cousins.....	P.Q.	397 00	Lefebvre.....	P.Q.	108 29
L'Anse à Valteau.....	P.Q.	140 49	Leger Brook.....	N.B.	37 45
Lantier.....	P.Q.	120 15	Légère.....	N.B.	112 00
Lanuke.....	Alberta...	91 05	Légère Corner.....	N.B.	50 00
La Passe.....	Ont.	279 00	Légerville.....	N.B.	41 80
Lapeyère.....	P.Q.	50 50	Leggatt's Point.....	P.Q.	416 35
La Petite Rivière St. François	P.Q.	389 30	Leighmore.....	Alberta...	28 30
La Plaine.....	P.Q.	118 07	Leighside.....	N.B.	54 50
La Plante.....	N.B.	30 00	Leighton.....	Alberta...	93 45
Lapland.....	N.S.	85 00	Leinan.....	Sask.	186 41
La Pointe.....	N.S.	16 51	Leitch's Creek.....	N.S.	111 00
L'Archevêque.....	N.S.	23 59	Leitch's Creek Station.....	N.S.	139 50
Lardo.....	B.C.	265 44	Leitchville.....	Sask.	19 25
L'Ardoise Highlands.....	N.S.	32 70	Leith.....	Ont.	160 60
L'Ardoise West.....	N.S.	178 75	Lejac.....	B.C.	184 32
La Renaudière.....	P.Q.	82 50	Leland.....	Ont.	8 00
La Rochelle.....	Man.	147 00	Lemay.....	P.Q.	15 60
Larouche.....	P.Q.	240 40	Leminster.....	N.S.	74 55
Lascelles.....	P.Q.	135 00	Lemonville.....	Ont.	189 05
La Société.....	P.Q.	67 25	Lennard.....	Man.	87 00
Lasswade.....	Ont.	92 00	Lennox.....	N.S.	28 00
Last Lake.....	Alberta...	35 00	Lennox Ferry.....	N.S.	92 40
Last Mountain.....	Sask.	24 13	Lennox Island.....	P.E.I.	14 00
La Tabatière.....	P.Q.	37 00	Leonard.....	Sask.	192 00
Latchford Bridge.....	Ont.	30 14	Leonard de Matapedia.....	P.Q.	43 00
			Leopold.....	P.Q.	29 26
			Le Petit Bois Franc.....	P.Q.	48 10

(a) For revenue see under Montreal Sub-Offices.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts.
Le Pré.....	P.Q.	26 00	Little Beach.....	N.B.	22 20
Le Rocher.....	P.Q.	24 50	Little Branch.....	N.B.	126 90
Lerwick.....	N.B.	75 83	Little Bras d'Or (South side)	N.S.	20 00
Les Caps.....	P.Q.	40 00	Little Brook Station.....	N.S.	152 00
Les Chenaux.....	P.Q.	71 07	Little Buffalo (Late		
Lesdale.....	Man.	Nil	Carrolton).....	Sask.	28 15
Les Dalles.....	P.Q.	28 00	Little Bullhead.....	Man.	56 71
Les Fonds.....	P.Q.	92 07	Little Cape.....	N.B.	202 98
Les Frères (opened 14-3-27).....	P.Q.	15 00	Little Dover.....	N.S.	82 00
Les Hauteurs.....	P.Q.	80 00	Little Gaspé.....	P.Q.	103 00
Leskard.....	Ont.	71 00	Little Harbour.....	N.S.	65 00
Les Laes (summer office).....	P.Q.	35 00	Little Judique.....	N.S.	57 57
Lessard.....	Alberta.	68 50	Little Judique Ponds.....	N.S.	60 00
Les Saules.....	P.Q.	49 00	Little Liscombe.....	N.S.	24 00
Les Trois Ruisseaux.....	P.Q.	72 85	Little Lorraine.....	N.S.	63 75
Les Vieilles Forges.....	P.Q.	44 25	Little Mabou.....	N.S.	9 00
Letang.....	N.B.	37 60	Little Narrows.....	N.S.	228 67
L'Etête.....	N.B.	232 00	Little Pabos.....	P.Q.	361 07
Letterkenney.....	Ont.	17 00	Little Pabos River.....	P.Q.	35 50
Lettonia.....	Man.	30 70	Little Plume.....	Alberta.	43 50
Leverrier (opened 11-11-26).....	P.Q.	25 00	Little Port L'Hébert.....	N.S.	29 00
Levesque.....	N.B.	22 00	Little Prairie.....	Alberta.	54 50
Levy Settlement.....	N.S.	20 50	Little Rapids.....	Ont.	120 20
Lewis.....	Man.	112 64	Little Ridge.....	N.B.	29 50
Lewis Bay West.....	N.S.	10 00	Little River West.....	P.Q.	243 00
Lewis Cove Road.....	N.S.	22 25	Little River.....	N.B.	441 00
Lewisham.....	Ont.	38 50	Little River Harbour.....	N.S.	37 25
Lewis Mountain.....	N.B.	45 00	Little Rocher.....	N.B.	45 00
Lewis Mountain.....	N.S.	14 00	Little Shippigan.....	N.B.	91 00
Lewiston.....	N.S.	41 00	Little Tancook.....	N.S.	110 65
Lewisville.....	N.B.	950 00	Little Tracadie.....	N.B.	35 00
Lewiswyn (closed 31-7-26).....	Sask.	Nil	Little Woody.....	Sask.	105 00
Lexington.....	N.S.	18 00	Little York.....	P.E.I.	368 80
Libau.....	Man.	446 12	Livingstone Cove.....	N.S.	46 10
Libreville.....	Man.	21 00	Lizard Lake.....	Sask.	48 50
Lidgett.....	Sask.	142 50	Lloyds.....	N.S.	22 75
Lidstone.....	Man.	73 80	Lloyds' Hill.....	Alberta.	29 05
Lightwoods.....	Sask.	25 00	Lobley.....	Alberta.	189 15
Ligny St. Flochel.....	P.Q.	150 50	Lobo.....	Ont.	142 06
Likely.....	B.C.	514 89	Lobster Beach.....	N.B.	8 00
Lilac.....	Sask.	275 10	Lochaber Bay.....	P.Q.	210 41
Lilliendale.....	Alberta.	25 00	Lochaber Mines.....	N.S.	141 95
Lillestrom.....	Sask.	32 00	Loch Ban.....	N.S.	6 40
Lillesve.....	Man.	71 04	Lochend.....	Alberta.	25 00
Lillyfield.....	Man.	74 70	Lock Katrine.....	N.S.	62 45
Lily.....	N.S.	80 00	Loch Lomond.....	N.S.	15 00
Lily Bay.....	Man.	35 00	Loch Lomond West.....	N.S.	26 45
Lilydale.....	Sask.	44 00	Loch Monar.....	Man.	25 10
Lily Plain.....	Sask.	14 00	Lochside.....	N.S.	44 10
Lime Hill.....	N.S.	33 60	Lochvale.....	Alberta.	110 03
Limestone Lake.....	Alberta.	33 00	Lockeport.....	B.C.	489 35
L'Immaculée Conception.....	P.Q.	122 00	Lockhart.....	Alberta.	Nil
Linacre, late Haverhill.....	Sask.	94 66	Lochartville.....	N.S.	213 10
Linaria.....	Alberta.	68 00	Lockport.....	Man.	256 85
Lindale.....	Alberta.	94 22	Locksteed.....	N.B.	19 00
Lindsay.....	N.B.	190 51	Loche.....	Man.	60 50
Linham (closed 1-7-26).....	Alberta.	15 10	Lodore.....	Ont.	11 00
Linfield.....	Alberta.	21 60	Loganville.....	N.S.	62 65
Lingan.....	N.S.	181 00	Logberg.....	Sask.	25 80
Linton Junction.....	P.Q.	276 10	Logoch.....	Man.	12 00
Linton's.....	N.B.	79 50	Log Valley.....	Sask.	50 25
Linville.....	N.B.	Nil	London Sub-office No. 5.....	Ont.	(a)
Linwood.....	N.S.	159 80	London Sub-office No. 6.....	Ont.	(a)
Lisburn.....	Alberta.	164 50	London Sub-office No. 7		
Liscombe Mills.....	N.S.	81 50	(closed 7-10-26).....	Ont.	(a)
Lisgar Station.....	P.Q.	279 28	London Sub-office No. 9.....	Ont.	(a)
Lismore.....	N.S.	66 00	London, (Sub-office Brough-		
Lisson.....	N.B.	4 00	dale, (opened 7-10-26).....	Ont.	(a)
Listerville.....	N.B.	14 00	London Tambling's Corners.....	Ont.	(a)
Litchfield.....	N.S.	102 15	London (Sub-office Univer-		
Little Aldouane.....	N.B.	136 00	sity).....	Ont.	(a)
Little Bartibog.....	N.B.	33 00	Londonderry (closed 17-12-26)	N.B.	7 60
Little Bass River.....	N.S.	204 88	Londonderry Station.....	N.S.	383 48

(v) For revenue see under London Sub-Offices.

POST OFFICE DEPARTMENT

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts.
Lonely Lake.....	Man.....	90 97	Lower La Have.....	N.S.....	180 45
Lonesome Butte.....	Sask.....	46 50	Lower Meagher's Grant.....	N.S.....	96 40
Lone Spruce.....	Sask.....	10 00	Lower Melbourne.....	N.S.....	25 00
Long Creek.....	N.B.....	44 50	Lower Middle River.....	N.S.....	18 25
Long Hill.....	N.S.....	14 00	Lower Millstream.....	N.B.....	260 00
Long Island Main (closed 31-1-27).....	N.S.....	8 00	Lower Montague.....	P.E.I.....	176 00
Long Lake.....	Ont.....	141 25	Lower Mount Thom.....	N.S.....	37 00
Long Point.....	N.S.....	188 95	Lower Napan.....	N.B.....	128 00
Long Point.....	N.B.....	36 00	Lower Negauc.....	N.B.....	334 50
Long Point of Mingan.....	P.Q.....	168 85	Lower Newcastle.....	N.B.....	113 00
Long Reach.....	N.B.....	116 00	Lower New Cornwall.....	N.S.....	30 20
Longs.....	N.S.....	8 00	Lower Northfield.....	N.S.....	53 00
Long's Cove.....	N.B.....	13 50	Lower North Grant.....	N.S.....	22 25
Longview.....	Alberta.....	157 70	Lower Prospect.....	N.S.....	11 00
Longworth.....	B.C.....	534 95	Lower River Inhabitants.....	N.S.....	119 50
Looma.....	Alberta.....	120 40	Lower Rose Bay.....	N.S.....	149 50
Loon.....	Ont.....	94 00	Lower St. Esprit.....	N.S.....	33 24
Loon Forks.....	Sask.....	29 35	Lower St. Charles.....	N.B.....	50 00
Loon Lake.....	Sask.....	65 00	Lower Sackville.....	N.S.....	69 15
Loos.....	B.C.....	111 50	Lower Sandy Point.....	N.S.....	197 00
Loranger.....	P.Q.....	90 00	Lower Sapin.....	N.B.....	34 50
Lorce.....	Ont.....	31 70	Lower Saulnierville.....	N.S.....	200 65
Lorenzo.....	Sask.....	43 00	Lower Selmah.....	N.S.....	113 60
Lorimer Lake.....	Ont.....	12 05	Lower Shag Harbour.....	N.S.....	61 20
Lorne.....	N.B.....	93 50	Lower Ship Harbour.....	N.S.....	234 20
Lorne.....	P.Q.....	166 00	Lower Ship Harbour East.....	N.S.....	166 25
Lorne.....	Ont.....	40 00	Lower South River.....	N.S.....	43 15
Lorne Creek (closed 1-4-27).....	B.C.....	27 50	Lower Springfield.....	N.S.....	16 00
Lorne House (summer office).....	P.Q.....	262 00	Lower Washabuck.....	N.S.....	41 00
Lorne Park.....	Ont.....	220 50	Lower Wedgeport.....	N.S.....	307 75
Lorne Mine.....	B.C.....	28 45	Lower Wentworth.....	N.S.....	47 00
Lornevale.....	N.S.....	41 50	Lower West Jeddore.....	N.S.....	158 49
Lorneville.....	N.S.....	120 00	Lower West Pubnico.....	N.S.....	208 50
Lorneville.....	N.B.....	116 02	Lower Whitehaven.....	N.S.....	104 63
Lost River.....	P.Q.....	115 81	Low Point.....	N.S.....	135 10
Lost River.....	Sask.....	114 00	Lowther (opened 16-9-26).....	Ont.....	117 87
Louisa.....	P.Q.....	69 00	Lozelle.....	B.C.....	30 20
Louise Docks (summer office).....	P.Q.....	Nil	Lozier Settlement.....	N.B.....	184 25
Louis Creek.....	B.C.....	157 50	Lucasville.....	N.S.....	22 25
Louis Head.....	N.S.....	130 00	Lucerne.....	P.Q.....	55 00
Lourdes.....	N.S.....	193 00	Lugar.....	N.B.....	19 50
Lourdes du Blanc Sablon.....	P.Q.....	71 04	Luella.....	Sask.....	315 00
Louvain.....	Sask.....	(Nil)	Lumsden Beach (summer office).....	Sask.....	74 76
Lovetteville.....	Alberta.....	159 90	Lundemo.....	Alberta.....	25 50
Low Bush.....	Ont.....	184 00	Lundy.....	N.S.....	25 00
Lowell.....	N.B.....	17 00	Lunnford.....	Alberta.....	155 25
Lowe Inlet (summer office).....	B.C.....	76 78	Lussier.....	P.Q.....	193 00
Lower Abouggoggin.....	N.B.....	56 00	Lutes Mountain.....	N.B.....	61 20
Lower Barnaby River, (opened 15-12-26).....	N.B.....	22 00	Luzan.....	Alberta.....	22 00
Lower Branch.....	N.S.....	65 00	Lyalta (opened 1-4-26).....	Alberta.....	237 02
Lower Burlington.....	N.S.....	123 50	Lydiatt.....	Man.....	442 61
Lower Burnside.....	N.S.....	38 00	Lynche River.....	N.S.....	4 50
Lower Caledonia.....	N.S.....	110 50	Lyndon.....	Alberta.....	61 00
Lower Cape.....	N.B.....	35 15	Lynn timer (opened 1-12-26).....	B.C.....	35 50
Lower Cape Bald.....	N.B.....	5 00	Lyttleton.....	N.B.....	75 00
Lower Capilano.....	B.C.....	129 85	Lytton.....	P.Q.....	75 20
Lower Clarke Harbour.....	N.S.....	166 60	McAdam's Lake.....	N.S.....	12 00
Lower Concession.....	N.S.....	137 50	McArras Brook.....	N.S.....	30 00
Lower Coteau Road.....	N.B.....	29 00	McArthur.....	N.S.....	70 00
Lower Cove.....	N.S.....	70 82	McArthur's Mills.....	Ont.....	315 66
Lower Derby.....	N.B.....	77 00	McAulay's.....	N.S.....	30 00
Lower East Chezzetcook.....	N.S.....	59 00	McBean.....	P.Q.....	35 50
Lower Economy.....	N.S.....	111 00	McCluskey.....	N.B.....	13 00
Lower Eel Brook.....	N.S.....	40 50	McCormack.....	N.S.....	45 00
Lower Esquimaux.....	N.B.....	44 50	McCreadyville.....	N.S.....	73 70
Lower Five Islands.....	N.S.....	214 75	McCrackens Landing (sum- mer office).....	Ont.....	168 10
Lower Gagetown.....	N.B.....	48 50	McCree.....	Ont.....	64 00
Lower Greenville.....	N.S.....	26 00	McDonald Glen.....	N.S.....	21 75
Lower Guéguen.....	N.B.....	57 00	McDonald Hills.....	Sask.....	48 75
Lower Hillside.....	N.S.....	11 95	McDonald Siding (closed 13- 11-26).....	Ont.....	10 00
Lower Ireland.....	P.Q.....	196 00	McDonaldville.....	Alberta.....	114 00
Lower Jordan Bay.....	N.S.....	86 00			
Lower Kingston.....	N.B.....	80 00			

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts.
McDougall.....	Ont.	143 50	Magnesite.....	P.Q.	188 05
McEachern.....	Sask.	24 50	Magoffin Spurr.....	B.C.	197 04
McEachern Mills.....	N.S.	12 00	Magpie.....	P.Q.	136 82
McElhanney.....	Sask.	95 00	Magundy.....	N.B.	105 00
McFarlane Lake.....	Ont.	52 00	Mahaska.....	Alberta.	82 40
McGivney Junction.....	N.B.	259 50	Mailhot.....	P.Q.	46 25
McGrath Cove.....	N.S.	25 65	Maillard.....	P.Q.	70 49
McGrath Mountain.....	N.S.	10 00	Mailoux.....	P.Q.	64 75
McGregor Bay (sum. office)	Ont.	186 69	Mainadieu Shore.....	N.S.	23 25
McInnis Creek.....	Ont.	30 35	Main Centre.....	Sask.	141 05
McIntosh.....	Ont.	180 75	Main River.....	N.B.	204 77
McIntosh Springs.....	Ont.	58 00	Main Stream.....	N.B.	5 00
McIntyre.....	Ont.	50 00	Maitland Forks.....	N.S.	28 00
McIntyre's Lake.....	N.S.	108 40	Makinson.....	B.C.	104 50
McIntyre's Mountain.....	N.S.	8 00	Makwa (opened 16-5-26).....	Sask.	48 25
McKee's Mills.....	N.B.	135 45	Malaga Gold Mines.....	N.S.	152 90
McKendrick.....	N.B.	68 95	Malagawatch.....	N.S.	22 00
McKenzie East Bay.....	N.S.	14 00	Malby.....	Sask.	30 15
McKinleyville.....	N.B.	91 29	Mal Bay.....	P.Q.	174 00
McKinnon's Brook.....	N.S.	8 00	Malden.....	N.B.	60 00
McKinnon's Harbour.....	N.S.	98 00	Malenfant.....	P.Q.	22 07
McKinnon's Hill.....	N.B.	152 40	Malignant Cove.....	N.S.	128 80
McKinnon's Settlement.....	N.S.	62 00	Maliseet.....	N.B.	59 25
McLaren.....	Sask.	47 00	Malmaison.....	P.Q.	128 00
McLaughlin.....	Alberta.	38 41	Malmo.....	Alberta.	79 50
McLaughlin Road.....	N.B.	35 00	Malone.....	Ont.	195 58
McLean.....	Ont.	31 00	Maloneck.....	Sask.	30 00
McLean.....	N.B.	45 00	Malonton.....	Man.	349 10
McLean Cove.....	N.S.	11 50	Maloy.....	Alberta.	45 70
McLeanville.....	N.S.	30 00	Maltais.....	N.B.	26 00
McLellan's Mountain.....	N.S.	19 00	Maltempeque.....	N.B.	43 20
McLeod Point.....	N.S.	21 85	Malvern.....	Ont.	148 10
McLeod Siding.....	N.B.	34 65	Malvina.....	P.Q.	103 25
McLure.....	B.C.	64 50	Mamette Lake.....	B.C.	5 00
McMillan.....	N.B.	25 60	Manasette Lake.....	N.S.	54 50
McMorran.....	Sask.	41 45	Mance.....	Alberta.	Nil
McMunn.....	Man.	132 81	Manche d'Epee.....	P.Q.	136 65
McMurdo.....	B.C.	111 61	Mancroft.....	Sask.	28 00
McMurphy.....	B.C.	87 30	Mandeville.....	Ont.	26 40
McMurrich.....	Ont.	44 20	Manganese Mines.....	N.S.	19 00
McNab's Cove.....	N.S.	130 95	Manigotagan.....	Man.	101 50
McNairn.....	N.B.	37 70	Manitow Beach (summer office)	Sask.	241 00
McNamee.....	N.B.	306 07	Mankota.....	Sask.	215 62
McNaughton.....	N.S.	16 00	Mann.....	P.Q.	20 00
McNeill's Mills.....	P.E.I.	201 84	Manners Sutton.....	N.B.	320 00
McNeil's Vale.....	N.S.	12 00	Mann Settlement.....	P.Q.	28 94
McNeily's.....	N.S.	62 50	Manns Mountain.....	N.B.	12 00
McNutt's Island.....	N.S.	13 00	Manoir Richelieu (summer office)	P.Q.	629 06
McPhee's Corner.....	N.S.	39 00	Manouan.....	P.Q.	130 00
McPherson.....	N.S.	49 00	Manson Creek.....	B.C.	15 00
McPherson's Ferry.....	N.S.	59 25	Many Island.....	Alberta.	17 00
McPherson's Mills.....	N.S.	101 50	Manuels.....	N.B.	84 55
McQuade.....	N.B.	16 00	Mapes.....	B.C.	72 42
McRae.....	Alberta.	14 25	Maple Bay.....	B.C.	169 05
McTavish.....	Man.	214 26	Maple Brook.....	N.S.	8 00
Macbella.....	Ont.	262 00	Mapleburg.....	N.B.	64 28
Mabel Lake.....	B.C.	56 16	Maple Glen.....	N.B.	57 20
Mabou Harbour.....	N.S.	32 45	Maple Green.....	N.B.	15 00
Mabou Harbour Mouth.....	N.S.	32 00	Maple Grove.....	P.Q.	125 20
Mabou Mines.....	N.S.	15 00	Maple Grove.....	N.S.	62 88
Macalister.....	B.C.	118 64	Maple Island.....	Ont.	318 52
Macdiarmid.....	Ont.	351 41	Maple Lake.....	Ont.	169 06
MacDougall's.....	N.B.	123 75	Maple Leaf.....	Ont.	54 61
Mackdale.....	N.S.	26 00	Maple View.....	N.B.	Nil
MacKayville.....	P.Q.	25 50	Mar.....	Ont.	131 00
Mackey's Station.....	Ont.	232 30	Marcelville.....	N.B.	27 00
Macpes.....	P.Q.	201 69	Marchand.....	Man.	412 20
Macross.....	Man.	35 00	Marchantgrove.....	Sask.	38 00
Macworth.....	Sask.	31 00	Marchbank.....	N.B.	46 60
Mader's Cove (closed 6-10-26)	N.S.	19 99	Marcel.....	P.Q.	94 75
Madeline.....	Man.	22 50	Marco.....	Man.	15 50
Madran.....	N.B.	54 00	Margaree Island (closed 31-1-27)	N.S.	Nil
Macshove.....	Sask.	114 75			
Mafeking.....	Man.	479 23			
Maganasippi (summer office)	P.Q.	Nil			

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Margaret.....	Man.....	704 70	Mayfield.....	N.S.....	28 95
Margaret Bay.....	B.C.....	192 70	Mayflower.....	N.S.....	56 00
Margate.....	P.E.I.....	133 80	Maygrove (closed 31-5-26).....	Man.....	Nil
Marguerite.....	B.C.....	223 00	Mayo (closed 31-3-26).....	P.Q.....	Nil
Markhamville.....	N.B.....	49 50	Mazama.....	B.C.....	122 93
Maria Capes.....	P.Q.....	180 50	Mazeppa.....	Alberta.....	299 23
Maria de Kent.....	N.B.....	28 00	Meach Lake (summer office).....	P.Q.....	15 35
Maria East.....	P.Q.....	192 75	Meadow.....	N.S.....	20 00
Marienthal.....	Sask.....	29 00	Meadow.....	N.B.....	24 00
Marieton.....	Sask.....	34 00	Meadowbrook.....	Alberta.....	15 50
Marieval.....	Sask.....	20 00	Meadow Creek.....	Alberta.....	25 00
Marionville.....	Ont.....	94 80	Meadow Portage.....	Man.....	178 24
Marius.....	Man.....	45 00	Meadows.....	Man.....	345 05
Markland.....	Man.....	26 00	Meadow Springs.....	N.S.....	34 51
Marlin.....	Sask.....	10 00	Meadows Road.....	N.S.....	25 00
Marlow.....	P.Q.....	52 50	Meadowvale.....	Man.....	74 19
Marne.....	Sask.....	25 00	Meadowvale.....	N.S.....	28 70
Marney.....	Man.....	28 00	Meadowview.....	Alberta.....	148 22
Marriott's Cove.....	N.S.....	266 04	Meagher's Grant.....	N.S.....	250 75
Marriott.....	Sask.....	70 46	Mears.....	Man.....	70 90
Marron Valley.....	B.C.....	19 45	Meat Cove.....	N.S.....	23 45
Marrtown.....	N.B.....	12 00	Meath Park.....	Sask.....	60 50
Marsboro.....	P.Q.....	77 00	Meaux.....	P.Q.....	16 60
Marsh.....	N.S.....	11 00	Mechanic's Settlement.....	N.B.....	48 60
Marshall's Town.....	N.S.....	203 25	Medford.....	N.B.....	47 00
Marshes (West Bay).....	N.S.....	83 00	Medika.....	Man.....	81 45
Marshy Hope.....	N.S.....	134 35	Medora Lake.....	Ont.....	70 25
Marsouins.....	P.Q.....	182 11	Meductic.....	N.B.....	331 50
Martel Corners.....	Ont.....	50 00	Meeting Lake.....	Sask.....	87 95
Marter.....	Ont.....	93 08	Megan.....	Sask.....	30 00
Martigny.....	P.Q.....	14 50	Meiklefield.....	N.S.....	26 50
Martin.....	P.Q.....	120 85	Meiseners.....	N.S.....	29 00
Martin Brook.....	N.S.....	99 50	Mekiwin.....	Man.....	27 00
Martindale.....	P.Q.....	88 00	Melanson.....	N.S.....	121 50
Martineau.....	P.Q.....	51 25	Melbourne.....	Man.....	43 00
Martin's.....	N.B.....	92 50	Meldrum Bay.....	Ont.....	312 70
Martin's Head, (re-opened 19-2-27).....	N.B.....	6 00	Meleb.....	Man.....	479 25
Martin's Lake.....	P.Q.....	27 25	Melford.....	N.S.....	77 10
Martin Siding.....	Ont.....	207 75	Melissa.....	Ont.....	41 50
Martock.....	N.S.....	79 95	Mellonville.....	Man.....	Nil
Marvelville.....	Ont.....	122 00	Mellowdale.....	Alberta.....	52 39
Mary Hill.....	Man.....	23 94	Melocheville.....	P.Q.....	89 00
Mary Lake.....	Alberta.....	79 45	Melrose.....	N.S.....	235 76
Maryvale.....	N.S.....	34 75	Melrose.....	Man.....	99 60
Marysville, (tem. closed 30-6- 26), (re-opened 1-2-27).....	B.C.....	Nil	Melrose Hill.....	N.S.....	15 00
Mascarene.....	N.B.....	30 00	Memramcook West.....	N.B.....	605 38
Masinasin.....	Alberta.....	51 50	Menard.....	P.Q.....	113 70
Maskawata.....	Man.....	39 00	Menisino.....	Man.....	188 40
Maskinongé.....	P.Q.....	78 00	Menjobagues.....	P.Q.....	421 85
Mason Point.....	N.S.....	8 00	Mentiethe.....	Man.....	135 70
Matane East (opened 1-4-26).....	P.Q.....	32 55	Menzie.....	Man.....	383 50
Matapedia West.....	P.Q.....	29 00	Mercier.....	P.Q.....	24 00
Matawatchesan.....	Ont.....	253 11	Mercier de Caplan (opened 15- 7-26).....	P.Q.....	49 25
Matheson.....	N.S.....	15 50	Merland.....	N.S.....	53 50
Matheson Island.....	Man.....	44 11	Merridale.....	Man.....	145 20
Mathieu.....	P.Q.....	97 00	Merryflat.....	Sask.....	71 00
Mattes.....	Sask.....	99 50	Mersey Point.....	N.S.....	63 00
Mattie.....	N.S.....	50 00	Methven.....	Man.....	197 46
Maughan.....	Alberta.....	84 49	Meteghan Centre.....	N.S.....	219 00
Maunder.....	Alberta.....	114 00	Meteor.....	Sask.....	34 00
Mavillette.....	N.S.....	262 60	Metlakatla.....	B.C.....	47 91
Mavis Mills.....	N.B.....	64 00	Mewassin.....	Alberta.....	70 57
Mawook.....	P.Q.....	36 10	Meyersburg.....	Ont.....	53 00
Maxstone.....	Sask.....	47 58	Mézières.....	Man.....	17 00
Maxwell.....	N.B.....	47 70	Micawber (closed 30-6-26).....	Man.....	Nil
Maxwellton.....	Sask.....	39 99	Michaud.....	N.B.....	58 00
Maxwellton Station.....	N.S.....	46 00	Michaudville.....	P.Q.....	82 00
Mayberry.....	Sask.....	59 00	Micksburg.....	Ont.....	172 00
Maybrook.....	Ont.....	30 00	Middle Barney's River.....	N.S.....	48 50
Maycroft.....	Alberta.....	158 95	Middleboro'.....	N.S.....	63 15
Mayfair.....	Sask.....	77 25	Middleboro.....	Man.....	232 98
			Middle Cape.....	N.S.....	22 00

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts.
Middle Caraqueet.....	N.B.	223 00	Minnewakan.....	Man.....	45 00
Middle Church.....	Man.....	208 95	Minnicoganashene (summer		
Middle Country Harbour.....	N.S.	140 95	office).....	Ont.....	157 00
Middle East Pubnico.....	N.S.	142 50	Minstrel Island.....	B.C.	259 84
Middlefield.....	N.S.	95 25	Minudie.....	N.S.	121 00
Middle Kouchibouguac.....	N.B.	30 00	Miocene.....	B.C.	60 00
Middle Lake.....	Sask.	258 00	Mira Gut.....	N.S.	296 94
Middle La Have Ferry.....	N.S.	290 70	Miramichi.....	N.S.	9 50
Middle Manchester.....	N.S.	49 00	Miron.....	P.Q.	16 00
Middlemarch.....	Ont.	19 61	Mirror Lake.....	B.C.	81 42
Middlemiss.....	Ont.	281 09	Miscou Harbour.....	N.B.	93 30
Middleport.....	Ont.	163 15	Miscou Lighthouse.....	N.B.	58 00
Middle Porter's Lake.....	N.S.	16 50	Miscou Plains.....	N.B.	107 16
Middle River.....	N.S.	159 50	Misere.....	P.Q.	37 80
Middle River Centre.....	N.S.	20 00	Mispec.....	N.B.	51 50
Middle Ste. Louise.....	N.B.	93 50	Mississippi Station.....	Ont.	165 92
Middle Sackville.....	N.S.	13 00	Mission St. Louis.....	P.Q.	70 28
Middlesboro.....	B.C.	Nil	Mississagi.....	Ont.	Nil
Middlewood.....	N.S.	159 93	Mitchell Bay.....	N.S.	19 80
Midford.....	Ont.	3 00	Mitchell's Bay.....	Ont.	34 00
Midgell.....	P.E.I.	156 15	Mitchell Settlement.....	N.B.	10 00
Midlandvale.....	Alberta.....	478 10	Mitchell Station.....	P.Q.	81 25
Mid Lothian Wharf (summer			Mitchellview.....	Sask.....	24 00
office).....	Ont.....	122 00	Mizpah.....	Alberta.....	9 50
Midnight Lake.....	Sask.	205 25	Model Farm.....	Sask.	66 50
Midway.....	N.B.	40 80	Moffat.....	Sask.	71 50
Miguasha.....	P.Q.	43 00	Moha.....	B.C.	40 00
Miguasha West.....	P.Q.	59 65	Moirvale (closed 12-6-26).....	Sask.....	Nil
Mildred.....	Sask.	45 92	Moisie.....	P.Q.	190 75
Mildmay Park.....	Sask.	109 45	Mokomon.....	Ont.	61 80
Milford.....	N.S.	87 70	Molewood.....	Sask.	52 50
Milford.....	N.B.	341 00	Molson.....	Man.	407 55
Milford Bay.....	Ont.	613 20	Monchy.....	Sask.	59 31
Milford Haven.....	Ont.	83 50	Moncton Sub-office No. 3.....	N.B.	(b)
Milford Haven Bridge.....	N.S.	40 00	Moncton Sub-Office No. 4.....	N.B.	(b)
Militia Point.....	N.S.	26 20	Monck.....	Ont.	96 00
Milkish.....	N.B.	60 00	Mondou.....	Sask.	120 00
Millar.....	Ont.	153 40	Monet.....	P.Q.	105 67
Millar Hill.....	Ont.	106 67	Monetville.....	Ont.	276 32
Millbank.....	N.B.	81 00	Monkman.....	Alberta.....	90 45
Millbrook.....	Man.	29 75	Monk Road.....	Ont.	40 00
Mill Cove.....	N.S.	234 95	Monks Head.....	N.S.	24 30
Mill Cove.....	N.B.	139 00	Mono Centre.....	Ont.	103 86
Mill Creek.....	N.S.	75 00	Monominto.....	Man.	168 52
Milledgeville.....	N.B.	(a)	Monsell.....	Ont.	9 00
Millerfield.....	Alberta.....	46 00	Monquart.....	N.B.	38 85
Miller Lake.....	Ont.	67 70	Montague Gold Mines.....	N.S.	37 00
Millette.....	Sask.	97 50	Montagne Ronde.....	P.Q.	20 00
Millie Vaches.....	P.Q.	319 01	Mont Albert, (opened 1-9-26).....	P.Q.	83 00
Millville (Boularderie).....	N.S.	79 00	Montclam.....	P.Q.	68 95
Millfield.....	P.Q.	60 75	Montcalm Mills (closed 4-9-		
Million.....	Man.	84 60	26).....	P.Q.	20 00
Mill Road.....	N.S.	26 50	Mont Cervin.....	P.Q.	40 00
Millstream.....	P.Q.	150 25	Monteagle.....	N.B.	5 00
Millstream.....	N.B.	224 80	Monteagle Valley.....	Ont.	132 00
Millstream.....	B.C.	354 99	Monte Creek.....	B.C.	467 84
Milnihek.....	P.Q.	421 58	Monte Lake, (opened 16-10-		
Milton Heights.....	Ont.	197 09	26).....	B.C.	44 00
Milton Station.....	P.E.I.	227 00	Montigny.....	P.Q.	6 00
Minahieo.....	Ont.	106 03	Mont Nebo.....	Sask.	81 40
Minasville.....	N.S.	85 95	Montreal, Bordeaux.....	P.Q.	(c)
Mindoka, (opened 12-10-26).....	Ont.	94 60	Montreal Sub-Office Bronx		
Mine de Mica.....	P.Q.	38 02	Park (opened 7-5-26).....	P.Q.	(c)
Mineral.....	N.B.	47 45	Montreal, Côte St Michel.....	P.Q.	(c)
Miners Bay.....	Ont.	78 25	Montreal, Greenfield Park.....	P.Q.	(c)
Mineville.....	N.S.	18 00	Montreal, Mount Royal.....	P.Q.	(c)
Mingan.....	P.Q.	58 33	Montreal, Tétreaultville.....	P.Q.	(c)
Ministik Lake.....	Alberta.....	34 20	Montreal, Sub-Office No. 16.....	P.Q.	(c)
Minnehaha.....	Sask.	54 50	Montreal, Sub-Office No. 17.....	P.Q.	(c)
Minnie Lake.....	Sask.	43 80	Montreal, Sub-Office No. 26.....	P.Q.	(c)
Mink Cove.....	N.S.	90 00	Montreal, Sub-Office No. 28.....	P.Q.	(c)
Mink Creek.....	Man.	32 00	Montreal, Sub-Office No. 30.....	P.Q.	(c)
Minnehik.....	Alberta.....	168 55	Montreal, Sub-Office No. 33.....	P.O.	(c)

(a) For revenue see under St. John Sub-Offices.

(b) For revenue see under Moncton Sub-Offices.

(c) For revenue see under Montreal Sub-Offices.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue \$ cts.	Name of Post Office	Province	Revenue \$ cts.
Montreal, Sub-Office No. 34, (opened 7-11-26).....	P.Q.....	(c)	Mountain Brook.....	N.B.....	87 00
Montreal, Sub-Office No. 40.....	P.Q.....	(c)	Mountain Road.....	Man.....	113 49
Montreal, Sub-Office No. 49.....	P.Q.....	(c)	Mountain Veiw.....	Ont.....	142 00
Montreal, Sub-Office No. 52, (opened 11-6-26).....	P.Q.....	(c)	Mount Auburn.....	N.S.....	46 95
Montreal, Sub-Office No. 59, (opened 13-12-26).....	P.Q.....	(c)	Mount Chesney.....	Ont.....	66 00
Montreal Sub-Office No. 68.....	P.Q.....	(c)	Mount Green.....	Sask.....	70 50
Montreal Sub-Office No. 109.....	P.Q.....	(c)	Mount Hanly.....	N.S.....	76 00
Montreal Sub-Office No. 110.....	P.Q.....	(c)	Mount Irwin.....	Ont.....	26 50
Montreal Sub-Office No. 120.....	P.Q.....	(c)	Mount Julien.....	Ont.....	256 33
Montreal Sub-Office No. 122.....	P.Q.....	(c)	Mount King.....	N.S.....	8 00
Montreal Lake.....	Sask.....	25 00	Mount Kinsella.....	P.Q.....	34 00
Montrose.....	N.S.....	131 32	Mount Loyal.....	P.Q.....	31 00
Mont St-Hilaire.....	P.Q.....	200 00	Mount Murray.....	P.Q.....	241 80
Mont St-Pierre.....	P.Q.....	128 04	Mount Oscar.....	P.Q.....	53 00
Monvel.....	Alberta.....	49 10	Mount Robson.....	B.C.....	172 90
Moon Hills.....	Sask.....	40 80	Mount Rose.....	N.S.....	71 40
Moon Lake, (opened 15-8-26).....	B.C.....	25 91	Mount Royal.....	P.Q.....	(e)
Moonstone.....	Ont.....	320 56	Mountsberg.....	Ont.....	20 00
Moose Bay.....	Man.....	36 00	Mount Thom.....	N.S.....	64 75
Moose Brook.....	N.S.....	71 13	Mount Tolmie.....	B.C.....	290 50
Moosehead.....	N.S.....	104 69	Mount Vernon.....	Ont.....	101 50
Moose Hill.....	Ont.....	49 85	Mount View.....	N.B.....	22 00
Moosehorn.....	Man.....	744 63	Mountville.....	N.B.....	24 50
Mooseland.....	N.S.....	73 50	Mount Young.....	N.S.....	19 00
Moose Lake.....	Man.....	13 70	Mouth of Jemseg.....	N.B.....	154 95
Moose Mountain.....	N.B.....	49 50	Mouth of St. Francis.....	N.B.....	Nil
Moose Range.....	Sask.....	95 00	Moyerton.....	Alberta.....	114 00
Moose Ridge.....	Alberta.....	28 20	Mud River.....	B.C.....	102 10
Moose River (Pictou).....	N.S.....	51 95	Muirhead.....	Alberta.....	13 60
Moose River (Cumberland).....	N.S.....	75 50	Mulga.....	Alberta.....	38 00
Moose River Gold Mines.....	N.S.....	201 30	Mulhurst.....	Alberta.....	80 00
Moose Valley.....	Sask.....	27 00	Mull.....	Ont.....	312 04
Mooswa.....	Alberta.....	181 50	Mull River.....	N.S.....	24 50
Morais.....	N.B.....	80 25	Mulligan Ferry.....	P.Q.....	20 95
Moran.....	N.B.....	95 55	Mundleville.....	N.B.....	89 00
Morar.....	N.S.....	40 00	Muniac.....	N.B.....	103 50
Moreau.....	P.Q.....	44 40	Munro.....	Ont.....	129 50
Moreland.....	Sask.....	241 94	Munroe's Bridge.....	N.S.....	24 00
Morency, (opened 27-4-26).....	P.Q.....	55 00	Murchison (closed 31-8-36).....	Man.....	Nil
Moresby.....	B.C.....	Nil	Murchyville.....	N.S.....	40 00
Morganville.....	N.S.....	26 00	Murphy.....	Ont.....	15 40
Morictown.....	B.C.....	134 20	Murphy Cove.....	N.S.....	19 00
Morigeau.....	P.Q.....	133 60	Murphy.....	N.S.....	209 05
Morin.....	P.Q.....	50 00	Murray.....	N.S.....	80 00
Morinus.....	Ont.....	151 00	Murraydale.....	Sask.....	44 50
Morisset Station.....	P.Q.....	379 49	Murray Road.....	N.B.....	20 00
Morley.....	Alberta.....	402 95	Murray Valley (closed 9-2-27).....	Alberta.....	2 89
Morneault.....	N.B.....	25 00	Musgraves Landing.....	B.C.....	74 00
Morris.....	P.Q.....	72 05	Muskoka Assembly (summer office).....	Ont.....	41 00
Morrisdale.....	N.B.....	85 27	Muskoka Falls.....	Ont.....	117 00
Morris Island.....	N.S.....	12 50	Musclow.....	Ont.....	53 66
Morrison.....	N.S.....	33 00	Muscow.....	Sask.....	273 30
Morrison Lake.....	Ont.....	22 00	Mushaboom.....	N.S.....	149 95
Morristown.....	N.S.....	61 65	Musidora.....	Alberta.....	90 18
Morrow.....	Ont.....	Nil	Musquash.....	N.B.....	298 12
Morson.....	Ont.....	230 27	Musselyville.....	P.Q.....	48 71
Mortimer's Point.....	Ont.....	201 25	Mutrie.....	Sask.....	65 00
Morvan.....	N.S.....	19 00	Mutton Bay.....	P.Q.....	67 80
Morweena.....	Man.....	20 10	Myer's Cave.....	Ont.....	75 00
Morwick.....	Sask.....	22 25	Myer's Point (closed 19-4-26) (re-opened 6-9-26).....	N.S.....	18 55
Mosher's Corner.....	N.S.....	51 00	Myleen.....	Alberta.....	32 90
Mosher Island.....	N.S.....	23 30	Myncaster.....	B.C.....	47 30
Moss Glen.....	N.B.....	66 00	Myrtle.....	Ont.....	203 00
Mosten.....	Sask.....	38 00	Mystic.....	P.Q.....	285 00
Motherwell.....	Ont.....	134 35	Naas Harbour.....	B.C.....	162 75
Moulie's River.....	N.B.....	187 27	Nadeau.....	N.B.....	22 96
Moulin Bersimis.....	P.Q.....	85 75	Nadina River.....	B.C.....	133 10
Moulin Marin.....	P.Q.....	238 22	Nahma.....	Ont.....	7 00
Moulin Vallière.....	P.Q.....	25 00	Nakamun.....	Alberta.....	49 55
Mound.....	Alberta.....	106 20	Nampa.....	Alberta.....	206 44

(c) For revenue see under Montreal Sub-Offices.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts.
Napan Bay.....	N.B.....	99 00	New Richmond West.....	P.Q.....	129 15
Naples.....	Alberta.....	87 00	New Rockland.....	P.Q.....	3 42
Narol.....	Man.....	92 60	New Ross Road.....	N.S.....	67 00
Nashton.....	B.C.....	60 20	New Russell.....	N.S.....	43 00
Natashquan.....	P.Q.....	213 57	New Salem.....	N.S.....	88 00
Nateby.....	Alberta.....	47 60	New Sarum.....	Ont.....	85 30
Naud.....	P.Q.....	50 95	New Scotland.....	N.B.....	31 20
Naughton Glen.....	Alberta.....	126 25	Newton Heights.....	N.B.....	81 50
Nault.....	Sask.....	20 00	Newton Mills.....	N.S.....	199 00
Nazareth.....	P.Q.....	401 99	Newton Siding.....	Man.....	508 14
Nazko.....	B.C.....	25 00	Newtonville.....	N.S.....	28 00
Nealdale (closed 26-6-26).....	Sask.....	Nil	New Town.....	N.S.....	59 50
Neerlandie.....	Alberta.....	141 30	New Town.....	N.B.....	221 50
Neigette.....	P.Q.....	47 75	Newtown Cross.....	P.E.I.....	119 10
Nellie Lake.....	Ont.....	209 20	New Tusket.....	N.S.....	209 90
Nelson Reserve.....	N.B.....	37 00	New Victoria.....	N.S.....	338 35
Nemegos.....	Ont.....	203 00	Newville.....	N.S.....	124 55
Neola.....	Sask.....	87 25	New Yarmouth.....	N.S.....	12 00
Neosho.....	Sask.....	62 00	Nichabau.....	P.Q.....	68 00
Nerepis Station.....	N.B.....	157 63	Nichol.....	B.C.....	143 86
Nerissa (closed 30-6-26).....	N.S.....	Nil	Nickelton (closed 31-8-26).....	Ont.....	20 00
Nes.....	Man.....	186 50	Nictau.....	N.B.....	77 30
Nestow.....	Alberta.....	140 69	Nictaux West.....	N.S.....	75 49
Netherton.....	Sask.....	13 00	Nigado.....	N.B.....	174 00
Nettly Lake.....	Man.....	38 50	Nilrem.....	Alberta.....	29 10
Neutral Hills.....	Alberta.....	22 00	Nine Mile Creek.....	P.E.I.....	23 50
Neutral Valley.....	Alberta.....	21 00	Nine Mile River.....	N.S.....	301 50
Nevada Valley.....	N.S.....	75 50	Ninevah.....	N.S.....	46 00
Neveton.....	Man.....	58 30	Niobe.....	Alberta.....	30 00
Newaygo (summer office).....	P.Q.....	109 70	Nipissing Junction.....	Ont.....	73 75
Newbliss.....	Ont.....	105 40	Nisbet.....	Alberta.....	58 50
New Boston.....	N.S.....	4 00	Nisku.....	Alberta.....	147 10
New Bridgen.....	Alberta.....	462 82	Niweme (summer office).....	Ont.....	40 00
New Brighton.....	B.C.....	93 30	Nixon.....	Ont.....	197 30
Newbrook.....	Alberta.....	188 50	Nobleville.....	Sask.....	25 55
Newburgh Junction.....	N.B.....	252 50	Nodales.....	B.C.....	114 25
Newburn.....	N.S.....	106 25	Noel Road.....	N.S.....	118 45
New Canaan.....	Ont.....	45 00	Noel Shore.....	N.S.....	83 46
New Canada.....	N.S.....	73 50	Nogies Creek.....	Ont.....	150 90
New Carlisle West.....	P.Q.....	180 05	Noral.....	Alberta.....	63 23
New Carlow.....	Ont.....	121 95	Nootka.....	B.C.....	324 25
Newcastle Bridge.....	N.B.....	455 50	Nordin.....	N.B.....	99 50
Newcastle Centre.....	N.B.....	9 00	Norembea.....	Ont.....	302 45
New Chester.....	N.S.....	44 00	Norge.....	Sask.....	33 00
Newcomb.....	N.S.....	64 91	Norham.....	Ont.....	237 00
Newcomb Corner.....	N.S.....	54 65	Normandeau.....	Alberta.....	29 00
New Cornwall.....	N.S.....	98 00	Normanhurst.....	Ont.....	131 50
New Cumberland.....	N.S.....	52 00	Normandie.....	N.B.....	28 50
New Denmark.....	N.B.....	87 60	North Ainslie.....	N.S.....	24 95
New Edinburgh.....	N.S.....	170 50	North Alton.....	N.S.....	37 00
Newellton.....	N.S.....	289 00	North Bloomfield.....	N.S.....	15 95
New Elm.....	N.S.....	15 00	North Bonaparte.....	B.C.....	21 03
Newfield.....	Ont.....	11 50	North Branch.....	Ont.....	65 10
New Flos.....	Ont.....	20 00	North Bulkley.....	B.C.....	87 00
New Grafton.....	N.S.....	202 95	North Buxton.....	Ont.....	233 20
New Harris.....	N.S.....	8 00	Northcote.....	Ont.....	87 70
New Harris Forks.....	N.S.....	37 95	North Earlton.....	N.S.....	15 75
New Haven.....	N.S.....	138 49	North East Mabou.....	N.S.....	25 78
New Hill.....	Alberta.....	34 93	North East Margaree.....	N.S.....	209 15
Newholm.....	Ont.....	53 00	North East Point.....	N.S.....	122 00
New Horton.....	N.B.....	57 95	North Esk Boom.....	N.B.....	27 00
New Ireland.....	P.Q.....	38 50	Northern Valley.....	Alberta.....	203 50
New Jersey.....	N.B.....	96 75	Northfield (Lunenburg).....	N.S.....	99 25
New Jerusalem.....	N.B.....	99 00	Northfield (Queens).....	N.S.....	43 00
Newlands.....	Sask.....	37 00	North Fork.....	Alberta.....	68 70
New Lindsay.....	Alberta.....	54 30	North Francoise.....	N.S.....	37 00
New Lunnon.....	Alberta.....	27 50	North Gabriola.....	B.C.....	21 11
New Osgoode.....	Sask.....	107 35	North Galiano.....	B.C.....	105 58
Newport.....	Ont.....	65 00	North Grant.....	N.S.....	18 00
Newport.....	P.Q.....	368 50	North Greenville.....	N.S.....	68 00
Newport Corner.....	N.S.....	106 48	North Gut, St. Ann's.....	N.S.....	28 25
Newport, Lot 54.....	P.E.I.....	75 02	North Harbour Cape North.....	N.S.....	15 00
Newport Station.....	N.S.....	353 29	North Highlands.....	N.S.....	18 00
New Prospect.....	N.S.....	3 00	North Intervale.....	N.S.....	46 00

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue \$ cts	Name of Post Office	Province	Revenue \$ cts
North Kamloops.....	B.C.	177 35	Obed.....	Alberta...	506 00
North Keppel.....	Ont.	135 35	O'Brian Bay.....	B.C.	349 74
North Lake.....	N.B.	101 25	Oceanic.....	B.C.	45 10
Northleigh.....	Alberta...	45 00	Ocean Park.....	B.C.	211 15
North Low.....	P.Q.	113 05	Ocean View.....	P.E.I.	117 00
North Magnetawan, (summer office).....	Ont.	Nil	Ochiltree.....	B.C.	56 14
North Malden.....	Ont.	183 00	O'Connell.....	Ont.	89 00
North Meiklefield.....	N.S.	18 00	Oconto.....	Ont.	106 00
North Middleboro.....	N.S.	43 41	Odanak.....	P.Q.	313 15
Northminster.....	Sask.	18 00	Odell River.....	N.B.	111 50
North Minto.....	N.B.	729 47	Odin.....	N.S.	22 00
North Noel Road.....	N.S.	156 90	O'Farrell.....	P.Q.	64 50
North Ogden.....	N.S.	54 00	Ogden.....	N.S.	52 00
North Port.....	Ont.	208 50	Ogilvie Station.....	Man.	204 27
North Range Corner.....	N.S.	202 48	Ohio.....	N.S.	129 95
North Renous.....	N.B.	58 11	Ohio Du Barrachois.....	N.B.	10 00
North River.....	P.E.I.	92 25	Ojibway.....	Ont.	90 00
North River Bridge.....	N.S.	180 95	Ojibway Island (summer office).....	Ont.	436 70
North River Centre.....	N.S.	25 00	Okla.....	Sask.	252 00
North Riverside.....	N.S.	38 00	Okno.....	Man.	40 00
North Rustico.....	P.E.I.	105 00	Olalla.....	B.C.	45 25
North Séguin.....	Ont.	113 70	Old Chelsea.....	P.Q.	90 05
North Shore.....	N.S.	77 90	Old Fort Bay.....	P.Q.	20 00
Northside.....	Sask.	72 50	Old Harry.....	P.Q.	45 00
North Transcona.....	Man.	Nil	Old Kildonan.....	Man.	242 30
North Vermilion.....	Alberta...	24 50	Old Wives.....	Sask.	36 30
North View.....	N.B.	77 00	Olga.....	Sask.	35 82
North Wallace.....	N.S.	16 50	Olha.....	Man.	100 30
North West.....	N.S.	58 00	Oliphant.....	Ont.	121 50
North West Arm.....	N.S.	48 00	Olscamp.....	P.Q.	136 09
North West Bridge.....	N.B.	201 50	O'Malley.....	Sask.	54 56
North West Cove.....	N.S.	81 95	Omer.....	P.Q.	46 37
North West Harbour.....	N.S.	66 25	O'Neil.....	N.B.	10 00
North Wolfstown.....	P.Q.	28 51	Onefour.....	Alberta...	35 00
Norton.....	Alberta...	65 15	100 Mile House.....	B.C.	156 35
Norton Dale.....	N.B.	70 50	Onslow Corners.....	P.Q.	127 00
Norval Station.....	Ont.	68 00	Oolahwan (summer office).....	P.Q.	Nil
Norway Bay (summer office).....	P.Q.	245 40	Oona River.....	B.C.	46 30
Norway House.....	Man.	454 59	Ootsa Lake.....	B.C.	157 25
Norway Valley.....	Alberta...	67 00	Ophir.....	Ont.	121 97
Norwood.....	N.S.	58 50	Orangedale East.....	N.S.	31 05
Nosbonsing.....	Ont.	62 50	Oranmore.....	Ont.	35 11
Notikewin.....	Alberta...	50 00	Orbindale.....	Alberta...	10 00
Notre-Dame.....	N.B.	547 65	Orchard Beach (summer office).....	Ont.	193 00
Notre-Dame de l'Isle Verte.....	P.Q.	125 15	Ordale.....	Sask.	72 39
Notre-Dame de la Merci.....	P.Q.	165 05	Orford Bay (closed 17-2-27).....	B.C.	251 37
Notre Dame des Pins, late Touffe de Pins (opened 1-9- 26).....	P.Q.	256 25	Orford Lake (summer office).....	P.Q.	91 00
Notre-Dame des Quinze.....	P.Q.	121 00	Orient Bay (summer office).....	Ont.	140 10
Noyes Crossing.....	Alberta...	46 68	Orland.....	Ont.	128 50
Nugent.....	Alberta...	50 40	Orlo (summer office).....	P.Q.	31 76
Nunebor.....	Sask.	73 05	Ormaux (re-opened 16-11-26).....	Sask.	26 00
Nut Lake.....	Sask.	46 00	Ormsby.....	Ont.	227 25
Nyanza.....	N.S.	358 45	Ormside.....	Sask.	22 50
Oak Bay.....	N.B.	214 56	Orpington.....	Sask.	36 05
Oak Bluff.....	Man.	238 40	Orr Lake.....	Ont.	65 60
Oakfield.....	N.S.	139 50	Orton (closed 1-11-26).....	Alberta...	Nil
Oak Hammock.....	Man.	32 00	Ortonville.....	N.B.	113 25
Oak Lake.....	Ont.	Nil	Orvilton.....	Alberta...	11 00
Oakland.....	N.S.	73 00	Orwell Cove.....	P.E.I.	112 00
Oakner.....	Man.	374 70	Osaca.....	Ont.	202 90
Oaknock.....	Man.	Nil	Osborne.....	Man.	316 77
Oak Park.....	N.S.	47 60	Osborne Harbour.....	N.S.	139 00
Oak Ridges.....	Ont.	419 05	Osland.....	B.C.	66 50
Oakview.....	Man.	57 19	Osoyoos.....	B.C.	139 50
Oakview Beach.....	Ont.	333 00	Oso Station.....	Ont.	119 80
Oatfield.....	Man.	92 55	Ospringle.....	Ont.	101 00
Oban.....	N.S.	9 50	Ostersund.....	Ont.	167 00
Oban Station.....	Sask.	150 80	Ostrander.....	Ont.	232 30
			Ostrea Lake.....	N.S.	141 00
			Oswald.....	Man.	27 00
			Otis (opened 1-7-26).....	P.Q.	86 60

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Ottawa Bayswater.....	Ont.....	(a)	Pashley.....	Alberta...	88 50
Ottawa Sub-Office No. 3.....	Ont.....	(a)	Paspébiac Est.....	P.Q.....	79 55
Ottawa, Sub-Office No. 11			Passekeag.....	N.B.....	119 40
(opened 10-12-26).....	Ont.....	(a)	Passmore.....	B.C.....	163 80
Ottawa, Sub-Office No. 14.....	Ont.....	(a)	Pasteur.....	P.Q.....	39 00
Ottawa, Sub-Office No. 18.....	Ont.....	(a)	Paterson.....	B.C.....	32 00
Ottawa Brook.....	N.S.....	247 48	Pathfinder.....	Alberta...	46 10
Otter Brook.....	N.S.....	117 40	Patience.....	Alberta...	82 54
Otterburn Park (summer			Patriot.....	Sask.....	12 00
office).....	P.Q.....	271 00	Patton.....	Ont.....	53 75
Otter Creek.....	Ont.....	15 00	Paudash.....	Ont.....	49 20
Otto.....	Man.....	50 35	Paugan Falls, (opened		
Otty Glen.....	N.B.....	66 00	1-11-26).....	P.Q.....	1,038 00
Ouellette.....	Ont.....	150 00	Paugh Lake.....	Ont.....	39 00
Ouimet.....	Ont.....	114 00	Pauls Corners.....	Alberta...	9 00
Outer Island of Port Hood			Paulson.....	B.C.....	111 00
(summer office).....	N.S.....	5 50	Paxson.....	Alberta...	21 00
Outlet.....	Ont.....	30 20	Paxton Valley.....	B.C.....	25 64
Outram.....	N.S.....	32 00	Pearce.....	Alberta...	288 12
Overland.....	Sask.....	74 00	Pearceley.....	Ont.....	37 00
Overton.....	Man.....	53 10	Pearl.....	N.B.....	47 40
O-Wa-Kon-Ze (summer			Peas Brook.....	N.S.....	55 50
office).....	Ont.....	60 00	Peat.....	Alberta...	30 00
Owenbrook.....	Ont.....	45 50	Peavine.....	Alberta...	105 96
Owls Head Harbour.....	N.S.....	218 50	Pebble Beach.....	Man.....	33 00
Oxarat.....	Sask.....	19 51	Peebles.....	Sask.....	307 00
Oxbow.....	N.B.....	Nil	Peel.....	N.B.....	172 68
Oxenden.....	Ont.....	129 19	Peerless (closed 16-4-26).....	Alberta...	Nil
Oxford Centre.....	Ont.....	76 60	Pegasus.....	Sask.....	27 00
Oxville.....	Alberta...	70 50	Peguis.....	Man.....	57 00
Ozerna.....	Man.....	140 80	Peggy's Cove.....	N.S.....	76 50
Oyster Bed Bridge.....	P.E.I.....	201 00	Pekisko.....	Alberta...	148 26
Oyster Ponds.....	N.S.....	103 00	Pelican Rapids.....	Man.....	35 00
			Pellatt.....	Ont.....	50 00
Pabos Mills.....	P.Q.....	131 50	Pelletier, (opened 15-7-26).....	P.Q.....	35 00
Pacaud.....	P.Q.....	38 75	Pelletier Mills.....	N.B.....	221 55
Pacific Junction.....	Man.....	71 36	Pelletier Station.....	P.Q.....	129 25
Paddle River.....	Alberta...	31 50	Pelly.....	Yukon...	157 31
Paddling Lake.....	Sask.....	110 00	Pembroke.....	N.S.....	167 00
Padstow.....	Alberta...	33 25	Pemberton Hill.....	Alberta...	20 50
Painchaud.....	P.Q.....	70 00	Pemberton Meadows.....	B.C.....	41 50
Painsec.....	N.B.....	26 00	Pendant d'Oreille.....	Alberta...	30 00
Painswick.....	Ont.....	142 25	Pendennis.....	Man.....	42 00
Paisley Brook.....	Sask.....	41 39	Pendryl.....	Alberta...	111 70
Pakesley.....	Ont.....	899 18	Peniac.....	N.B.....	152 50
Palling.....	B.C.....	125 40	Peninsula.....	Ont.....	111 90
Palmarol.....	P.Q.....	324 90	Penkill.....	Sask.....	57 00
Palm Bay.....	Alberta...	46 00	Penlake (summer office).....	Ont.....	267 50
Pamdenec (summer office).....	N.B.....	132 00	Pennant.....	N.S.....	97 95
Pangnirtung.....	N.W.T.....	Nil	Pennfield Centre.....	N.B.....	40 00
Panmure.....	Ont.....	98 20	Peno.....	Alberta...	68 87
Papineau.....	P.Q.....	17 00	Pentz.....	N.S.....	153 00
Paquette Station.....	Ont.....	224 91	Pepper.....	Sask.....	102 50
Paramé.....	P.Q.....	134 00	Perbeck.....	Alberta...	54 25
Paré Lamontagne.....	P.Q.....	23 00	Perigord.....	Sask.....	201 00
Paré.....	P.Q.....	122 00	Perivale.....	Ont.....	54 00
Parents.....	N.B.....	107 75	Perley.....	Sask.....	68 25
Paris.....	Yukon...	47 00	Perrault.....	Ont.....	41 75
Park Bluff.....	Sask.....	48 00	Perron.....	P.Q.....	20 25
Park Court.....	Alberta...	17 00	Perrott Settlement.....	N.S.....	22 95
Parkdale.....	Man.....	33 62	Perry's Point.....	N.B.....	Nil
Parker.....	Ont.....	61 50	Peterborough, Sub-Office No.		
Parker's Cove.....	N.S.....	183 45	3.....	Ont.....	(b)
Parkersville.....	Ont.....	73 56	Peters.....	N.B.....	73 50
Park Head.....	Ont.....	240 02	Peter's Mills.....	N.B.....	32 00
Parkhouse.....	Ont.....	21 00	Peterson's Corners.....	Ont.....	35 35
Parkin.....	Sask.....	22 00	Petersville.....	N.B.....	97 40
Parkindale.....	N.B.....	100 50	Petite Anse.....	P.Q.....	67 54
Parkinson.....	Ont.....	91 30	Petit.....	P.Q.....	88 00
Parma.....	Ont.....	206 50	Petit Bécancour.....	P.Q.....	30 90
Parrsborough Shore.....	N.S.....	96 40	Petites Bergeronnes.....	P.Q.....	59 75
Parson.....	B.C.....	194 65	Petit Bonaventure.....	P.Q.....	173 25
Parvella.....	Alberta...	Nil			

(a) For Revenue see under Ottawa Sub-Offices. (b) For Revenue see under Peterborough Sub-Offices.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts.
Petit Cap.....	P.Q.	207 65	Pitman.....	Sask.	130 11
Petits Capucins.....	P.Q.	119 43	Plainfield.....	Ont.	474 87
Petit Carleton.....	P.Q.	50 89	Plain Lake.....	Alberta...	97 70
Petit Caspédia Nord.....	P.Q.	23 00	Plain View.....	Sask.	47 90
Petit Lac.....	P.Q.	56 75	Plaister Mines.....	N.S.	33 41
Petite Chockpish.....	N.B.	32 00	Plateau.....	N.S.	143 00
Petite Etang, Late Little River Cheticamp.....	N.S.	43 00	Platinum (closed 1-11-26).....	Ont.	45 16
Petite Lamèque.....	N.B.	94 00	Pleasant Bay.....	N.S.	122 00
Petite Magdeleine.....	P.Q.	323 72	Pleasantfield.....	N.S.	25 50
Petite Mascouche.....	P.Q.	21 00	Pleasant Harbour.....	N.S.	164 77
Petits Méchins.....	P.Q.	159 00	Pleasant Hills.....	N.S.	20 00
Petit Métis Station.....	P.Q.	53 23	Pleasant Home.....	Man.	64 15
Petit Moulin.....	P.Q.	72 00	Pleasant Lake.....	N.S.	91 00
Petit Paquetville.....	N.B.	80 00	Pleasant Point.....	N.S.	113 50
Petit Pré Est.....	P.Q.	44 00	Pleasant Point (summer office).....	N.B.	62 45
Petite Rivière au Renard.....	P.Q.	104 10	Pleasant River.....	Ont.	186 00
Petit Saguenay.....	P.Q.	222 93	Pleasant Valley.....	N.S.	205 40
Petite Tourelle.....	P.Q.	50 00	Pleasant Valley, Antigonish.....	Sask.	208 90
Petite Vallée.....	P.Q.	161 39	Pleasant View.....	N.S.	38 00
Petpeswick Harbour.....	N.S.	62 00	Pleasant Villa.....	Alberta...	80 92
Petrel.....	Man.	133 00	Pleasantville.....	N.B.	29 00
Petrofka.....	Sask.	106 70	Plessis.....	N.S.	297 07
Pettigrew Settlement.....	N.S.	26 00	Plouffe Landing.....	Sask.	28 22
Philémon.....	P.Q.	22 00	Plourde.....	P.Q.	43 00
Philibert.....	P.Q.	31 75	Plum Hollow.....	N.B.	102 10
Philips Harbour.....	N.S.	103 45	Plummer.....	Ont.	122 95
Phoenix.....	Alberta...	843 19	Plymouth.....	Ont.	122 80
Piché.....	Sask.	62 47	Plymouth Station.....	N.S.	125 30
Pickerel.....	Ont.	697 79	Pocahontas.....	N.S.	72 00
Pickerel Lake.....	Ont.	38 20	Pogamung.....	Alberta...	114 60
Pickerel River (opened 1-6-26).....	Ont.	196 75	Pohenagamooke.....	Ont.	203 85
Pictou Island...re-opened 15-4-26).....	N.S.	83 95	Point Aconi.....	P.Q.	115 10
Pidgeon.....	Alberta...	256 45	Point Alexander.....	N.S.	15 00
Pied de la Montagne.....	P.Q.	24 00	Pointe-à-Niveau.....	Ont.	60 64
Pied du Lac.....	P.Q.	36 00	Point au Car.....	P.Q.	110 20
Piedmont.....	P.Q.	201 00	Point au Carré.....	N.B.	30 00
Piedmont Valley.....	P.Q.	149 28	Point Carré.....	P.Q.	12 02
Piercemont.....	N.S.	101 00	Point Comfort.....	P.Q.	133 00
Pigeon Bluff.....	N.B.	60 00	Point Cowan.....	B.C.	16 52
Pigeon Lake.....	Man.	73 30	Point Cross.....	N.S.	122 95
Pigou River (winter office).....	Man.	108 65	Point Edward.....	N.S.	125 20
Pike Bay.....	P.Q.	30 43	Point Escuminac.....	N.B.	32 50
Pike Lake.....	Ont.	69 40	Point Gardiner.....	N.B.	25 00
Pikes Peak.....	Sask.	117 60	Point la Nim.....	N.B.	60 75
Pikwitonei.....	Sask.	35 25	Point Michaud (closed 31-1-27).....	N.S.	18 00
Pilger.....	Man.	409 91	Point Pelee.....	Ont.	52 15
Pinantan.....	Sask.	59 86	Point of Cape.....	N.S.	23 00
Pinard.....	B.C.	36 75	Point Platon.....	P.Q.	14 00
Pincebec.....	P.Q.	152 95	Point Sapin.....	N.B.	136 50
Pineau.....	P.Q.	55 25	Point Sapin Centre.....	N.B.	69 50
Pine Creek Station.....	N.B.	75 20	Point Wolfe.....	N.B.	91 30
Pine Grove.....	Man.	253 50	Pointe à la Frégate.....	P.Q.	144 40
Pine Hill.....	Ont.	149 25	Pointe à la Garde.....	P.Q.	164 00
Pinehurst.....	N.S.	11 50	Pointe au Baril (summer office).....	Ont.	335 06
Pinelands.....	P.Q.	30 96	Pointe au Baril Station.....	Ont.	269 12
Pine Ridge.....	N.S.	198 00	Pointe au Boisvert.....	P.Q.	78 50
Pine Ridge.....	Ont.	455 04	Pointe au Bouleau.....	P.Q.	133 00
Pine Tree.....	N.B.	41 50	Pointe au Gémon.....	P.Q.	107 50
Pine Vale.....	Man.	93 50	Pointe aux Anglais.....	P.Q.	36 00
Pine View.....	N.S.	8 50	Pointe aux Orignaux.....	P.Q.	74 99
Pineville.....	Man.	40 10	Pointe aux Outardes.....	P.Q.	77 59
Pinget.....	N.B.	43 85	Pointe aux Trembles Ouest.....	P.Q.	66 55
Pinhorn (opened 1-7-26).....	P.Q.	23 00	Pointe Bleue.....	P.Q.	239 50
Pinkney's Point.....	Pinget.....	53 14	Pointe Bourg, Late Pointe Bourque, (1-10-26).....	P.Q.	93 10
Pinto.....	Alberta...	99 00	Pointe Canot.....	N.B.	38 06
Pioneer.....	Sask.	57 30	Pointe Chambord.....	P.Q.	12 50
Piper Glen.....	Alberta...	21 10	Pointe des Monts.....	P.Q.	40 00
Piper's Cove.....	N.S.	4 00	Pointe des Roches.....	P.Q.	131 50
Pirmez Creek.....	N.B.	28 00	Pointe du Chêne.....	N.B.	322 40
Pitcher's Farm.....	Alberta...	32 00	Pointe au Loup.....	P.Q.	6 00
	N.S.	25 00			

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Pointe Jaune.....	P.Q.....	120 00	Port Granby.....	Ont.....	57 00
Pointe Rivière du Loup (summer office).....	P.Q.....	341 00	Port Hill.....	P.E.I.....	213 82
Pointe Ste. Anne des Monts.....	P.Q.....	244 50	Port Hillford.....	N.S.....	177 50
Poirier.....	N.B.....	9 00	Port Joli.....	N.S.....	184 75
Poirierville.....	N.S.....	189 00	Port Keewaydin (summer office).....	Ont.....	150 00
Poitou (re-opened 1-2-27).....	P.Q.....	22 00	Port Lewis (summer office).....	P.Q.....	11 00
Pokesudi.....	N.B.....	48 00	Port Lock.....	Ont.....	196 05
Poland.....	Ont.....	134 50	Port Loring.....	Ont.....	417 40
Poliquin.....	P.Q.....	14 98	Port Malcolm.....	N.S.....	87 00
Pollett River.....	N.B.....	128 85	Port Neville.....	B.C.....	454 87
Polleyhurst.....	N.B.....	38 90	Porto Rico (closed 22-5-26).....	B.C.....	Nil
Polonia.....	Man.....	46 00	Port Progress.....	B.C.....	79 50
Pomeroy.....	Man.....	14 00	Portree.....	N.S.....	38 15
Pomquet Station.....	N.S.....	146 95	Port Renfrew.....	B.C.....	576 25
Ponass Lake.....	Sask.....	31 00	Port Richmond.....	N.S.....	48 00
Poncet.....	Ont.....	130 45	Port Royal.....	N.S.....	80 00
Poncheville.....	P.Q.....	81 25	Port Ryerse (summer office).....	Ont.....	115 00
Pond Inlet.....	N.W.T.....	Nil	Port Sandfield.....	Ont.....	359 60
Pondville.....	N.S.....	68 00	Port Saxon.....	N.S.....	111 00
Pont de la Noreau.....	P.Q.....	133 20	Port Severn.....	Ont.....	358 00
Pontrilas.....	Sask.....	466 40	Port Shoreham.....	N.S.....	142 50
Pont du Milieu.....	N.B.....	86 00	Portuguese Cove.....	N.S.....	19 00
Pont Viau.....	P.Q.....	583 50	Port Union.....	Ont.....	124 70
Poole.....	Ont.....	252 91	Potton Springs.....	P.Q.....	73 12
Pope's Harbour.....	N.S.....	153 00	Potvin.....	P.Q.....	95 75
Poplar.....	Ont.....	173 62	Poulamon.....	N.S.....	421 00
Poplar Bluff, (opened 1-12-26).....	Sask.....	45 05	Poularies.....	P.Q.....	209 00
Poplar Creek.....	B.C.....	73 75	Poulin.....	P.Q.....	39 00
Poplar Dale.....	Ont.....	39 17	Poupore.....	P.Q.....	56 50
Poplar Grove.....	Sask.....	55 00	Power.....	P.Q.....	39 25
Poplar Park.....	Man.....	71 00	Power's Creek.....	N.B.....	74 00
Poplar River, (opened 1-9-26).....	Man.....	29 89	Prairie Grove.....	Man.....	47 75
Poplar Valley.....	Sask.....	296 58	Prairie Siding.....	Ont.....	146 06
Porcupine.....	Ont.....	142 00	Pratt.....	Man.....	524 12
Portage.....	Ont.....	278 50	Précieux Sang.....	P.Q.....	163 05
Portage de la Nation.....	P.Q.....	50 65	Pré d'en haut.....	N.B.....	95 07
Portage du Cap.....	P.Q.....	33 00	Préfontaine.....	P.Q.....	347 75
Portage du Lac.....	N.B.....	74 45	Prémont.....	P.Q.....	221 50
Portage East Bay.....	N.S.....	34 00	Presqu'Isle.....	Ont.....	36 25
Portage Griffon.....	P.Q.....	17 00	Presqu'Isle Point (summer office).....	Ont.....	178 00
Portage la Loche, (opened 10-7-26).....	Sask.....	27 00	Pré Ste. Marie.....	Sask.....	85 00
Portage River.....	N.B.....	70 00	Preston.....	N.S.....	29 48
Port Anson.....	Ont.....	66 07	Preston Road.....	N.S.....	96 00
Portapique.....	N.S.....	86 00	Prestville (closed 31-12-26).....	Alberta.....	155 81
Portapique Mountain.....	N.S.....	41 80	Pretty Valley (closed 1-2-27).....	Sask.....	188 09
Port Arthur, Sub-Office No. 4.....	Ont.....	(a)	Prével.....	P.Q.....	296 00
Port Arthur, Sub-Office No. 5.....	Ont.....	(a)	Prévost.....	P.Q.....	113 00
Port au Persil.....	P.Q.....	134 80	Price Settlement.....	N.B.....	84 50
Port au Saumon.....	P.Q.....	119 50	Priddis.....	Alberta.....	239 40
Port aux Quilles.....	P.Q.....	79 00	Primeauville.....	P.Q.....	384 00
Port Ban.....	N.S.....	6 00	Pimula, (re-opened 16-12-26).....	Alberta.....	23 61
Port Bevis.....	N.S.....	25 00	Prince Albert.....	Ont.....	258 00
Port Bowmanville (summer office).....	Ont.....	100 00	Prince Albert.....	N.S.....	28 50
Port Caledonia.....	N.S.....	94 50	Prince Dale.....	N.S.....	71 00
Port Carmen.....	Ont.....	56 75	Prince of Wales.....	N.B.....	60 00
Port Coldwell.....	Ont.....	254 40	Princes Lake.....	Ont.....	210 00
Port Crawford.....	B.C.....	192 95	Prince's Lodge.....	N.S.....	19 00
Port Cunningham.....	Ont.....	264 80	Princeville.....	N.S.....	60 90
Port Daniel West.....	P.Q.....	388 00	Privett.....	N.S.....	16 00
Port Dufferin West.....	N.S.....	51 00	Product.....	Sask.....	108 24
Porteau.....	B.C.....	178 00	Prongua.....	Sask.....	426 40
Port Edward (summer office).....	B.C.....	73 76	Prospect.....	Ont.....	71 37
Porter Cove Road.....	N.B.....	16 50	Prospect Lake.....	B.C.....	91 25
Porter Landing.....	B.C.....	75 03	Prospect Valley.....	Alberta.....	17 25
Porter's.....	N.B.....	59 00	Prosby (closed 3-9-26).....	Alberta.....	Nil
Porter's Lake.....	N.S.....	114 95	Prosser Brook.....	N.B.....	67 00
Porterville.....	Ont.....	155 50	Provincial Cannery (summer office).....	B.C.....	177 00
Port Felix.....	N.S.....	150 50	Public Landing.....	N.B.....	128 55
Port Felix East.....	N.S.....	102 50	Pubnico Beach.....	N.S.....	42 00
Port Franks.....	Ont.....	61 00	Puellerling.....	N.B.....	9 00

(a) For revenue see under Port Arthur Sub-Offices.

Non-Accounting Post Offices—*Continued*

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Puffer.....	Alberta..	129 18	Rayleigh Mount.....	B.C.....	66 00
Pugwash River.....	N.S.....	30 00	Raymond.....	Ont.....	117 50
Punchaw.....	B.C.....	14 65	Read Island.....	B.C.....	66 00
Purbrook.....	Ont.....	40 35	Rear Big Hill.....	N.S.....	19 00
Purdy.....	Ont.....	12 00	Rear Big Pond.....	N.S.....	7 00
Purlbrook.....	N.S.....	49 00	Rear Boisdale.....	N.S.....	16 00
Purpleville.....	Ont.....	53 50	Rear Christmas Island.....	N.S.....	28 00
Putnam.....	Ont.....	229 28	Rear Dunvegan.....	N.S.....	8 00
			Rear Georgeville.....	N.S.....	22 50
Quaco Road.....	N.B.....	8 00	Rear Judique Chapel.....	N.S.....	16 10
Quantock (closed 27-11-26).....	Sask.....	75 74	Rear Judique South.....	N.S.....	17 00
Quarrel.....	Alberta..	90 45	Rear of Ball's Creek.....	N.S.....	21 00
Quarries.....	Ont.....	96 00	Rear of Black River.....	N.S.....	16 00
Quarry St. Ann's.....	N.S.....	30 95	Rear of East Bay.....	N.S.....	9 00
Quartz.....	Ont.....	108 53	Rear of Little Judique.....	N.S.....	26 00
Quatre Coins.....	N.B.....	106 00	Rearville.....	Alberta..	81 00
Quebec Ouest.....	P.Q.....	69 25	Reay.....	Ont.....	19 00
Quebec, Sub-Office No. 7 (opened 16-11-26).....	P.Q.....	(a)	Reco.....	Alberta..	81 00
Queensland.....	N.S.....	119 00	Red Bay.....	Ont.....	27 00
Queen's Valley.....	Man.....	56 00	Redberry (closed 25-8-26).....	Sask.....	45 82
Queensville.....	N.S.....	66 00	Redbridge.....	Ont.....	137 00
Query.....	P.Q.....	46 08	Red Cross.....	Sask.....	59 90
Quimper.....	Sask.....	19 80	Red Head.....	N.B.....	87 80
Quinnville.....	P.Q.....	38 25	Redfield.....	Sask.....	54 00
Quispamsis.....	N.B.....	70 00	Red Jacket.....	Sask.....	203 50
Quorn.....	Ont.....	108 54	Red Islands.....	N.S.....	40 80
			Red Lake.....	B.C.....	24 00
Rackham.....	Man.....	277 40	Red Lodge.....	Alberta..	58 65
Radford.....	Yukon.....	20 00	Red Mill.....	P.Q.....	43 50
Radium Hot Springs.....	B.C.....	236 50	Redmond.....	P.Q.....	11 00
Raglan.....	Ont.....	214 05	Redmondville.....	N.B.....	50 00
Ragueneau.....	P.Q.....	111 60	Redonda Bay.....	B.C.....	102 03
Raimbault.....	P.Q.....	51 75	Red Pheasant.....	Sask.....	93 62
Rainbow.....	Alberta..	24 65	Red Pine.....	N.B.....	73 00
Rainville.....	P.Q.....	57 10	Red Point.....	N.S.....	16 00
Rail.....	P.Q.....	47 00	Red Rapids.....	N.B.....	133 90
Raith.....	Ont.....	428 08	Red River.....	N.S.....	53 00
Raley.....	Alberta..	175 59	Red Rock.....	B.C.....	66 00
Ralph Station.....	Sask.....	182 50	Red Rose.....	Man.....	33 90
Rama Road.....	Ont.....	51 00	Redstone.....	B.C.....	83 00
Ranching.....	Alberta..	39 00	Redwater Station.....	Ont.....	170 90
Ranchville.....	Alberta..	97 00	Red Wing.....	Ont.....	159 50
Rancourt.....	P.Q.....	24 64	Red Wood.....	Ont.....	143 66
Randolph.....	N.B.....	45 00	Reed's Point.....	N.B.....	80 50
Rang Double.....	P.Q.....	17 00	Reell Dana.....	Sask.....	19 00
Rangeview.....	Sask.....	13 15	Refuge Bay.....	B.C.....	37 03
Rang Ste. Catherine.....	P.Q.....	25 00	Refuge Cove.....	B.C.....	133 01
Rang St. Achille.....	P.Q.....	80 25	Regina Sub-office No. 1.....	Sask.....	(b)
Rang Ste. Anne.....	P.Q.....	56 75	Regina Sub-Office No. 2.....	Sask.....	(b)
Rang St. Gabriel.....	P.Q.....	17 00	Regina Sub-Office No. 6.....	Sask.....	(b)
Rang St. Paul.....	P.Q.....	9 00	Regina Sub-Office No. 7 (opened 2-7-26).....	Sask.....	(b)
Rankin.....	Ont.....	172 95	Regina Sub-Office No. 8 (opened 21-8-26).....	Sask.....	(b)
Rankinville.....	N.S.....	14 00	Regina Sub-Office No. 9 (opened 19-1-27).....	Sask.....	(b)
Rapide des Pins.....	P.Q.....	17 00	Reidvale.....	N.S.....	58 79
Rapide Dufort.....	P.Q.....	30 83	Reinland.....	Man.....	152 50
Rassdon.....	Sask.....	35 75	Reist.....	Alberta..	16 00
Rastad.....	Sask.....	Nil	Reliance.....	Sask.....	121 00
Ratcliffe.....	Sask.....	140 25	Rembrandt.....	Man.....	249 55
Rat Lake (opened 1-12-26).....	Alberta..	32 00	Remo.....	B.C.....	124 00
Ratner.....	Sask.....	253 95	Renaud's Mills.....	N.B.....	13 00
Raudot.....	P.Q.....	35 50	Renforth.....	N.B.....	185 00
Raven.....	Alberta..	176 95	Renfrew.....	N.S.....	27 00
Ravencliffe.....	Ont.....	89 50	Rennie.....	Man.....	201 35
Ravenswood.....	Ont.....	160 24	Reno.....	Alberta..	174 59
Ravensworth.....	Ont.....	234 00	Renversy.....	P.Q.....	83 85
Ravignan.....	P.Q.....	268 08	Rereshill.....	Sask.....	24 00
Ravine.....	Alberta..	23 90	Resource (opened 1-7-26).....	Sask.....	105 00
Rawcliffe.....	P.Q.....	48 20	Restoule.....	Ont.....	245 45
Rawdon.....	N.S.....	244 77	Reva.....	Sask.....	48 50
Rawdon Gold Mines.....	N.S.....	179 45	Rexmount.....	B.C.....	Nil
Raycroft.....	Ont.....	7 00			

(a) For revenue see under Quebec Sub-Offices.

(b) For revenue see under Regina Sub-Offices.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts.
Reynaud.....	Sask.....	101 84	Rivière Eperlan.....	P.Q.....	120 25
Reynjavik.....	Man.....	13 00	Rivière Famine.....	P.Q.....	75 00
Reynolds.....	N.S.....	63 79	Rivière Gagnon.....	P.Q.....	23 00
Reynolds.....	N.B.....	28 00	Rivière Gentilly.....	P.Q.....	8 49
Reynoldscroft.....	N.S.....	48 00	Rivière Jaune.....	P.Q.....	305 85
Rheault.....	Ont.....	60 00	Rivière La Fleur.....	P.Q.....	52 00
Rhodes.....	N.S.....	18 00	Rivière la Madeleine.....	P.Q.....	443 15
Rhode's Corner.....	N.S.....	109 50	Rivière Mailloux.....	P.Q.....	446 50
Ribot.....	P.Q.....	25 00	Rivière Manie.....	P.Q.....	509 33
Richan.....	Ont.....	189 05	Rivière Matamek (winter office).....	P.Q.....	Nil
Richardville.....	N.B.....	12 00	Rivière Mattawin.....	P.Q.....	46 00
Richard Village.....	N.B.....	30 00	Rivière Mékinac.....	P.Q.....	254 40
Richer.....	Man.....	73 00	Rivière Metgermette Nord.....	P.Q.....	129 44
Richibucto Village.....	N.B.....	239 00	Rivière Noire.....	P.Q.....	86 57
Ricinus.....	Alberta.....	57 50	Rivière Ouelle Junction.....	P.Q.....	164 75
Rideau Lake.....	Ont.....	6 00	Rivière Paspébiac.....	P.Q.....	47 00
Ridgescrough.....	Alberta.....	101 25	Rivière Port Daniel.....	P.Q.....	18 00
Ridgely.....	Man.....	73 50	Rivière Portneuf.....	P.Q.....	387 00
Ridgeview.....	Sask.....	77 30	Rivière Raquette.....	P.Q.....	283 00
Ridley.....	Man.....	45 00	Rivière St. Jean.....	P.Q.....	143 86
Ridpath.....	Sask.....	125 80	Rivière Ste. Marguerite.....	P.Q.....	244 95
Riel.....	Man.....	266 30	Rivière Verte.....	P.Q.....	263 16
Riga.....	Sask.....	5 80	Rivulet.....	N.S.....	10 10
Rimouski Ouest.....	P.Q.....	186 00	Roach Vale.....	N.S.....	33 00
Rinard.....	Alberta.....	130 55	Roadene.....	Sask.....	30 00
Ringleton Firs.....	Sask.....	25 00	Roanmine.....	Sask.....	30 90
Ringwood.....	Ont.....	151 50	Roberge.....	P.Q.....	30 00
Riordon Depot.....	P.Q.....	208 11	Roberta.....	N.S.....	29 45
Riou.....	P.Q.....	57 50	Robert's Creek.....	B.C.....	381 34
Rising Sun (closed 31-12-26).....	Alberta.....	Nil	Roberts Island.....	N.S.....	16 00
Ritchot.....	Man.....	6 00	Robertson.....	N.B.....	87 20
Riverbow.....	Alberta.....	60 00	Robertville.....	N.B.....	294 57
Rivercourse.....	Alberta.....	72 00	Roberval Ouest.....	P.Q.....	143 00
River Centre.....	N.S.....	42 00	Robichaud.....	N.B.....	161 00
Riverdale.....	N.S.....	73 00	Robins Range.....	B.C.....	84 00
River Denys, Late River Dennis, (opened 1-12-26).....	N.S.....	66 00	Robins.....	N.S.....	35 55
River Denys Centre, Late River Dennis Centre (opened 1-12-26).....	N.S.....	74 90	Robinson.....	Albert.....	191 10
River Denys Road, Late River Dennis Road, (opened 1-12-26).....	N.S.....	59 00	Robinson's Corners.....	N.S.....	102 10
Riverfront.....	Sask.....	34 00	Robinsonville.....	N.B.....	104 00
River Gilbert.....	P.Q.....	24 00	Rob Roy.....	Ont.....	17 00
River Gilbert Gold Mines.....	P.Q.....	136 50	Rocheffort.....	Ont.....	92 21
River Glade.....	N.B.....	258 10	Roche Plate.....	P.Q.....	21 00
Riverhead.....	N.S.....	31 55	Rocher de la Chapelle.....	P.Q.....	37 00
River Hébert East.....	N.S.....	159 50	Rocher Noir.....	P.Q.....	41 50
River Philip Centre.....	N.S.....	73 25	Rockcroft.....	Ont.....	46 00
River Ryan.....	N.S.....	56 00	Rock Dell.....	Sask.....	73 25
Riversdale.....	N.S.....	179 00	Rock Elm.....	N.S.....	38 00
Riverside.....	N.S.....	3 00	Rockford.....	Sask.....	60 50
Riverside Corner.....	N.S.....	75 50	Rockingham Station.....	N.S.....	483 00
Rivers Inlet.....	B.C.....	415 05	Rock Lake, (opened 1-9-26), (closed 23-10-26).....	Ont.....	8 00
River Tillard.....	N.S.....	57 50	Rockland.....	N.S.....	121 00
Riverton.....	Alberta.....	66 20	Rockland.....	N.B.....	14 00
River View.....	N.B.....	13 00	Rockland East.....	Ont.....	455 23
Rivière à Claude.....	P.Q.....	135 40	Rockport.....	N.B.....	43 00
Rivière à la Martre.....	P.Q.....	192 00	Rockville.....	Ont.....	45 00
Rivière à l'Ours.....	P.Q.....	562 22	Rockway Valley.....	P.Q.....	132 70
Rivière au Rat.....	P.Q.....	260 12	Rockwell Settlement.....	N.S.....	107 95
Rivière au Renard Ouest.....	P.Q.....	139 00	Rockwynn (summer office).....	Ont.....	26 00
Rivière aux Chiens.....	P.Q.....	220 05	Rocky Bay.....	N.S.....	47 60
Rivières aux Écorces.....	P.Q.....	10 00	Rocky Brook.....	N.B.....	20 50
Rivière aux Graines.....	P.Q.....	66 00	Rocky Mountain.....	N.S.....	22 36
Rivière aux Pins.....	P.Q.....	84 80	Rocky Point.....	P.E.I.....	58 15
Rivière Bonaventure.....	P.Q.....	82 80	Rocky Rapids.....	Alberta.....	72 18
Rivière des Caches.....	N.B.....	343 25	Rocky Ridge.....	N.S.....	13 00
Rivière des Caps.....	P.Q.....	48 75	Rodgers.....	Sask.....	96 70
Rivière des Plantes.....	P.Q.....	27 00	Rodino.....	Alberta.....	6 00
Rivière des Prairies.....	P.Q.....	106 00	Roe Lake.....	B.C.....	52 70
Rivière des Roches.....	P.Q.....	186 50	Rogerton.....	N.S.....	34 75
Rivière du Milieu.....	P.Q.....	49 00	Rollinson.....	Alberta.....	101 00
			Rolly Point (closed 31-5-26).....	Alberta.....	1 75
			Roman Valley.....	N.S.....	15 01
			Ronan.....	Alberta.....	42 75

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Rondeau.....	Ont.....	72 00	Ruisseau à l'Eau Chaude.....	P.Q.....	54 97
Rooney.....	P.Q.....	46 15	Ruisseau à Patate.....	P.Q.....	176 00
Roosville (closed 20-7-26).....	B.C.....	Nil	Ruisseau à Sem.....	P.Q.....	72 40
Rooth Station.....	N.B.....	23 00	Ruisseau des Olives.....	P.Q.....	108 55
Roquemaure.....	P.Q.....	116 55	Ruisseau Le Blanc.....	P.Q.....	238 25
Roros.....	Alberta.....	13 10	Rumpleville.....	P.Q.....	19 65
Rosa.....	Man.....	82 30	Runnymede.....	P.Q.....	48 00
Rosaireville.....	N.B.....	39 50	Rusagornis.....	N.B.....	98 50
Rose.....	N.S.....	68 00	Rushton.....	Sask.....	19 00
Rosebank.....	N.B.....	88 00	Rushville.....	Sask.....	13 00
Rosebank Station.....	Ont.....	41 75	Russborough.....	Sask.....	62 00
Rosebeg.....	Alberta.....	32 00	Russeldale.....	Ont.....	130 60
Roseberry.....	B.C.....	217 44	Russellville.....	N.B.....	71 20
Rose Bridge.....	P.Q.....	130 60	Rustico.....	P.E.I.....	191 00
Roseburn.....	N.S.....	25 00	Rusticoville.....	P.E.I.....	46 25
Rosedale.....	N.S.....	10 00	Ruth (opened 2-8-26 (summer		
Rosedale (summer office).....	Ont.....	136 00	office).....	Ont.....	71 00
Rosedale Station.....	Alberta.....	725 22	Ruthenia.....	Man.....	47 40
Rosefield.....	Sask.....	52 50	Ryanville.....	P.Q.....	22 50
Roseglen.....	Alberta.....	53 10	Ryckman's Corner.....	Ont.....	137 55
Rosegrove.....	Ont.....	289 53	Ryder Lake (opened 1-4-26).....	B.C.....	47 50
Rose Island.....	Ont.....	84 85	Rye.....	Ont.....	65 04
Rose Lake.....	B.C.....	164 10	St. Abdon.....	P.Q.....	28 60
Roseland.....	Ont.....	320 70	St. Achille.....	P.Q.....	17 50
Roselea.....	Alberta.....	30 00	St. Adhémar.....	P.Q.....	30 02
Rosemae.....	Sask.....	78 70	St. Adolphe.....	Man.....	221 68
Rosemere.....	P.Q.....	200 00	St. Agapit Station.....	P.Q.....	375 00
Rosenburg.....	Man.....	50 50	St. Agnes de Charlevoix.....	P.Q.....	91 60
Rosenheim.....	Alberta.....	98 00	St. Agricole.....	P.Q.....	28 00
Rosenort.....	Man.....	184 80	St. Albert Trail.....	Alberta.....	36 00
Rosenthal.....	Ont.....	57 87	St. Alexander Station.....	P.Q.....	60 00
Roseray.....	Sask.....	19 00	St. Alexis Station.....	P.Q.....	53 15
Rosewood.....	Man.....	111 25	St. Alfred, late Cloutier (open-		
Ross.....	Man.....	133 50	ed 1-6-26).....	P.Q.....	183 09
Rossall.....	Sask.....	55 50	St. Almo.....	N.B.....	63 00
Rossclair.....	Ont.....	53 10	St. Alphonse de Clare.....	N.S.....	117 05
Rossduff.....	Sask.....	65 00	St. Alphonse de Granby.....	P.Q.....	107 00
Rosseau Falls.....	Ont.....	10 00	St. Arnable.....	P.Q.....	71 10
Rosser.....	Man.....	586 96	St. Amand.....	N.B.....	76 00
Ross Ferry.....	N.S.....	71 00	St. Amateur.....	N.B.....	62 00
Rossfield.....	N.S.....	20 00	St. Ambroise.....	Man.....	175 00
Rossington.....	Alberta.....	161 85	St. Amédée.....	P.Q.....	115 80
Rosslyn Village.....	Ont.....	170 15	St. André de Madawaska.....	N.B.....	189 14
Ross Spur.....	B.C.....	168 08	St. André de Shédiac.....	N.B.....	46 25
Rossway.....	N.S.....	220 09	St. André Station.....	P.Q.....	65 00
Rostand.....	P.Q.....	58 40	St. Andrews.....	Man.....	119 84
Rostock.....	Ont.....	137 00	St. Andrews Channel.....	N.S.....	18 00
Rostrevor (summer office).....	Ont.....	90 00	St. Angélique.....	P.Q.....	77 21
Rosyth.....	Alberta.....	157 50	St. Anne de la Pocatière		
Rothbury.....	Sask.....	10 75	Station.....	P.Q.....	404 00
Rothwell.....	N.B.....	224 11	St. Anne de Kent.....	N.B.....	281 10
Rougemont Station.....	P.Q.....	167 54	St. Anne de Sorel.....	P.Q.....	219 98
Rouge Valley.....	P.Q.....	45 00	St. Anne de Stukely.....	P.Q.....	116 50
Rough Waters.....	N.B.....	66 40	St. Ann's.....	N.S.....	494 85
Round Bay.....	N.S.....	54 50	St. Ann's.....	P.E.I.....	50 00
Round Island.....	N.S.....	28 00	St. Anselme.....	N.B.....	77 50
Round Lake (re-opened 1-5-			St. Antoine de Charlevoix.....	P.Q.....	44 45
27).....	Ont.....	40 00	St. Antonin.....	P.Q.....	357 12
Rousseau's Mills.....	P.Q.....	48 25	St. Appoline Station.....	P.Q.....	176 64
Route Alfred.....	P.Q.....	23 20	St. Athanase.....	P.Q.....	160 00
Routledge.....	Man.....	173 09	St. Augustine.....	N.B.....	17 30
Routhier.....	Ont.....	118 00	St. Augustin, Saguenay.....	P.Q.....	40 33
Routhierville.....	P.Q.....	240 00	St. Barbe.....	P.Q.....	263 50
Rowanton.....	P.Q.....	189 50	St. Bazile Station.....	P.Q.....	292 00
Rowena.....	N.B.....	26 00	St. Benedict.....	Sask.....	205 20
Rowletta.....	Sask.....	173 50	St. Bernard.....	N.S.....	107 50
Roxville.....	N.S.....	51 25	St. Bruno Station.....	P.Q.....	45 75
Roy.....	B.C.....	128 75	St. Calixte Nord.....	P.Q.....	46 25
Roy.....	N.B.....	46 51	St. Camille Station.....	P.Q.....	172 38
Royal Muskoka (summer			St. Caroline (opened 7-8-26).....	P.Q.....	21 00
office).....	Ont.....	685 00	St. Cassien des Caps.....	P.Q.....	34 79
Royal Park.....	Alberta.....	148 00	St. Catherines River.....	N.S.....	71 70
Ruby Creek.....	B.C.....	163 07	St. Catherines Bay.....	P.Q.....	238 96
Ruby Mine (closed 30-9-26).....	Ont.....	Nil	St. Catherine Station.....	P.Q.....	291 42
Ruisseau Arbour.....	P.Q.....	94 45			

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Ste. Cécile.....	N.B.	48 00	St. Isidore de Gaspé.....	P.Q.	79 00
St. Charles.....	Man.	112 25	St. Isidore Junction.....	P.Q.	81 00
St. Charles de Montcalm.....	P.Q.	33 00	St. Jean Baptiste.....	N.B.	74 00
St. Charles Nord.....	N.B.	49 30	Ste. Jeanne d'Arc.....	N.B.	279 27
St. Chrétien.....	P.Q.	31 05	Ste. Jeanne d'Arc de Matane.....	P.Q.	216 55
Ste. Claire de Bonaventure, (Late Mussellyville).....	P.Q.	58 00	St. Jean Port Joli Station.....	P.Q.	184 79
St. Claude Nord.....	P.Q.	133 00	St. Joachim de Courval.....	P.Q.	99 75
St. Cléophas.....	P.Q.	114 70	St. John, Sub-Office No. 6, (opened 8-3-27).....	N.B.	(b)
St. Cléophas de Brandon.....	P.Q.	132 40	St. Josaphat.....	P.Q.	(a)
St. Columba.....	N.S.	19 00	St. Joseph.....	N.S.	24 00
St. Columbin.....	P.Q.	75 00	St. Joseph.....	Man.	107 00
Ste. Corinne.....	P.Q.	43 50	St. Joseph de Kamouraska.....	P.Q.	187 47
Ste. Croix.....	N.B.	158 20	St. Joseph de Kent.....	N.B.	73 00
Ste. Croix Cove.....	N.S.	48 30	St. Joseph de Madawaska.....	N.B.	32 25
St. Cyr.....	P.Q.	75 00	St. Joseph de Mékinac.....	P.Q.	191 25
St. Cyriac.....	P.Q.	65 85	St. Joseph du Moine.....	N.S.	175 75
St. Cyrille.....	N.B.	27 95	St. Julien.....	Sask.	23 00
St. Damase de Thetford.....	P.Q.	65 00	St. Jules de Beauce.....	P.Q.	202 06
St. Damien.....	N.B.	38 00	St. Jules de Maria.....	P.Q.	148 00
St. Damien Station.....	P.Q.	110 05	St. Kilda.....	Alberta.	78 10
St. Denis.....	Sask.	152 00	St. Labre.....	Man.	46 20
Ste. Dorothee.....	P.Q.	286 80	St. Lambert Annez, Late Kannon (7-3-27).....	P.Q.	80 00
St. Edmond de Stoneham.....	P.Q.	21 87	St. Laurent Grandin.....	Sask.	16 50
St. Edmond de Berthier.....	P.Q.	52 00	St. Lazare.....	N.B.	14 00
St. Edouard.....	Alberta.	84 00	St. Lazare de Vaudreuil.....	P.Q.	278 95
St. Edouard de Frampton.....	P.Q.	31 70	St. Lazare Station.....	P.Q.	152 25
St. Edouard de Kent.....	N.B.	29 00	St. Léon.....	Man.	220 50
St. Edouard de Maskinongé.....	P.Q.	80 00	St. Léonard de Port Maurice.....	P.Q.	138 80
St. Eleanor's.....	P.E.I.	260 00	St. Louis Cape.....	N.B.	10 50
Ste. Elizabeth de Warwick.....	P.Q.	434 97	St. Louis de Bagot.....	P.Q.	46 00
St. Elloi Station.....	P.Q.	117 88	St. Louis de Bonsecours.....	P.Q.	317 30
St. Elzéar de Bonaventure.....	P.Q.	26 00	St. Louis de Champlain.....	P.Q.	164 75
St. Emile de Montcalm.....	P.Q.	135 70	St. Louis de Masham.....	P.Q.	100 00
St. Ephrem Station.....	P.Q.	274 07	St. Luc.....	N.B.	30 10
St. Esprit.....	N.S.	48 50	St. Luc.....	P.Q.	91 00
Ste. Euphémie.....	P.Q.	356 22	St. Luc de Matane.....	P.Q.	479 60
St. Eustache sur le Lac (sum- mer office).....	P.Q.	79 00	St. Luke.....	Sask.	18 50
St. Fabien.....	N.B.	43 00	St. Lupicin.....	Man.	100 40
St. Félix.....	Ont.	64 90	St. Majorie.....	P.Q.	171 00
St. Féréol.....	P.Q.	146 24	St. Malachie Station.....	P.Q.	125 25
St. Flavie.....	P.Q.	164 40	St. Malo.....	Man.	493 40
Ste. Florence Ouest.....	P.Q.	50 00	St. Marcel.....	N.B.	17 00
St. Francis Harbour.....	N.S.	99 00	St. Marcellin.....	P.Q.	35 50
St. François de Kent.....	N.B.	69 00	Ste. Marguerite Station.....	P.Q.	274 48
St. François d'Orléans.....	P.Q.	158 33	Ste. Marie de Blandford.....	P.Q.	227 95
Ste. Françoise.....	P.Q.	413 82	Ste. Marie de Charlevoix.....	P.Q.	21 20
St. François Station.....	P.Q.	73 00	St. Margaret Village.....	N.S.	114 00
St. François Xavier.....	Man.	124 00	St. Marks.....	Man.	119 65
St. François Xavier de Viger.....	P.Q.	48 00	Ste. Marthe Rocanville.....	Sask.	348 32
St. Fulgence.....	P.Q.	426 41	St. Martin de Clare.....	N.S.	26 00
St. Gabriel de Kent.....	N.B.	20 00	St. Martin Station.....	Man.	558 81
St. Gabriel Station.....	P.Q.	88 00	St. Mary's of Ely.....	P.Q.	152 00
St. Gédéon Est.....	P.Q.	92 50	St. Mary's River.....	N.S.	38 53
St. George.....	Man.	73 00	St. Maure.....	N.B.	115 00
St. Georges de Melbay.....	P.Q.	205 29	St. Maurice.....	N.B.	29 00
St. George's Channel.....	N.S.	54 75	St. Maxime.....	P.Q.	266 10
St. Gérard des Laurentides.....	P.Q.	165 25	St. Médard.....	P.Q.	27 75
St. Gilbert.....	P.Q.	179 50	St. Michael.....	Alberta.	76 95
St. Grégoire.....	N.B.	45 00	St. Michel de Wentworth.....	P.Q.	38 65
Ste. Hélène de la Croix.....	P.Q.	46 00	St. Michel Station.....	P.Q.	57 00
St. Hélier.....	P.Q.	56 00	St. Modeste.....	P.Q.	207 70
St. Hilaire.....	N.B.	95 75	Ste. Monique, Lac St. Jean.....	P.Q.	114 75
St. Hilaire de Dorset.....	P.Q.	132 50	St. Narcisse de Rimouski.....	P.Q.	198 55
St. Hilarion du Lac.....	P.Q.	13 25	St. Nazaire de Buckland.....	P.Q.	182 30
St. Hilarion Nord, (opened 1-7-26).....	P.Q.	29 25	St. Nérée.....	P.Q.	313 02
St. Ignace.....	N.B.	143 00	St. Nérée Station.....	P.Q.	54 00
St. Ignace de Loyola.....	P.Q.	114 20	St. Norbert.....	N.B.	34 00
St. Ignace de Québec.....	P.Q.	25 50	St. Ola.....	Ont.	178 37
St. Irénée-des-Bains.....	P.Q.	282 05	St. Onésime.....	P.Q.	245 32
St. Isidore de Bellevue.....	Sask.	42 00	St. Ouen.....	Man.	184 85
			St. Pécôme Station.....	P.Q.	180 00

(a) For Revenue see under Montreal Sub-Offices.

(b) For Revenue see under St. John Sub-Offices.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts
St. Patrick.....	P.Q.	135 95	Salt Springs, Antigonish.....	N.S.	35 00
St. Patrick's Channel.....	N.S.	35 00	Salt Springs, Pictou.....	N.S.	221 00
St. Paul de la Croix.....	P.Q.	278 88	Salt Springs Station.....	N.S.	105 85
St. Paul d'Industrie.....	P.Q.	264 00	Sambro.....	N.S.	312 25
St. Paul, Est.....	P.Q.	61 50	Samburg.....	Sask.	82 04
St. Paul's Island (summer office) (closed 22-11-26).....	N.S.	13 20	Sampson Cove.....	N.S.	63 00
Ste. Perpétue Station.....	P.Q.	113 25	Sampson ton.....	Alberta..	179 00
St. Philemon Nord (opened 1-3-27).....	P.Q.	15 00	Samson.....	P.Q.	10 00
St. Philibert.....	P.Q.	271 00	Samsonville.....	N.S.	46 00
St. Philippe.....	N.B.	23 00	Sanborn.....	P.Q.	33 10
St. Philippe de Chester.....	P.Q.	93 00	San Clara.....	Man.	71 25
St. Phillips.....	Sask.	33 30	Sandfield.....	Ont.	154 70
St. Pie de Guire.....	P.Q.	262 01	Sandford.....	Ont.	172 50
St. Pierre.....	N.B.	48 00	Sandford Dene.....	Sask.	54 70
St. Pierre de Wakefield.....	P.Q.	111 90	Sand Hill.....	P.Q.	49 00
St. Pierre d'Orleans.....	P.Q.	152 10	Sandilands.....	Man.	296 16
St. Praxède.....	P.Q.	30 00	Sand Lake.....	Ont.	76 00
St. Raymond.....	Man.	60 00	Sandown.....	Ont.	63 62
St. Regmond.....	N.B.	60 55	Sandspit.....	B.C.	123 70
St. Rédempteur.....	P.Q.	125 34	Sand Point.....	N.S.	129 00
St. Régis.....	P.Q.	27 00	Sand Point Road.....	N.B.	(b)
Ste. Rose.....	N.S.	44 00	Sandridge.....	Man.	160 32
Ste. Rosette.....	N.B.	111 30	Sandville.....	N.S.	31 40
St. Samuel de Horton.....	P.Q.	190 00	Sandwith.....	Sask.	131 81
St. Samuel Station.....	P.Q.	180 00	Sandy Creek.....	P.Q.	21 00
St. Sébastien Station.....	P.Q.	84 30	Sandy Falls.....	Ont.	40 00
St. Sévère.....	P.Q.	106 00	Sandy Hook (summer office).....	Man.	85 58
St. Sévère Nord.....	P.Q.	11 00	Sand Point (summer office).....	Ont.	84 00
St. Sévère de Beaurivage.....	P.Q.	366 04	Sangster.....	Ont.	22 50
St. Sosime.....	N.B.	20 25	San Josef Bay.....	B.C.	59 50
St. Sulpice.....	P.Q.	145 00	San Mateo.....	B.C.	231 00
Ste. Séraphine.....	P.Q.	74 00	Sanmaur.....	P.Q.	448 64
St. Tharcisius (opened 15-2-27).....	P.Q.	15 00	Sans Souci (summer office).....	Ont.	325 00
Ste. Théodosie.....	P.Q.	172 49	Sapton.....	Man.	85 00
St. Théodule.....	N.B.	14 54	Sarail.....	Alberta..	100 08
St. Thomas d'Aquin.....	P.Q.	179 70	Sargent (re-opened 1-2-27).....	N.B.	15 00
St. Thomas de Caxton.....	P.Q.	52 55	Sarto.....	Man.	54 35
St. Thomas de Kent.....	N.B.	128 00	Sarty's.....	N.S.	38 00
St. Thomas de Soulanges.....	P.Q.	14 00	Saskatoon Sub-Office No. 11) (opened 1-12-26).....	Sask.	(c)
St. Thuribe.....	P.Q.	399 90	Saskhart.....	Sask.	5 00
St. Valère de Bulstrode.....	P.Q.	228 14	Sault à la Puce.....	P.Q.	61 00
St. Victor Station.....	P.Q.	337 00	Sault St. Lin.....	P.Q.	95 01
St. Yvon.....	P.Q.	260 50	Saunders West.....	Alberta..	308 10
Sable River.....	N.S.	147 25	Savanne.....	Ont.	180 75
Sacré-Cœur de Marie.....	P.Q.	219 37	Savary Island.....	B.C.	249 83
Sacred Heart.....	Alberta..	38 05	Savoie.....	P.Q.	5 00
Saddle Lake.....	Alberta..	26 00	Savory.....	B.C.	156 76
Sadlow.....	Man.	55 64	Savoy.....	N.B.	90 00
Sadowa.....	Ont.	81 65	Savoy Landing.....	N.B.	51 50
Sagathun.....	Sask.	14 55	Sawdy.....	Alberta..	17 50
Sahanatien.....	Ont.	20 00	Sawyer (closed 1-5-26).....	Sask.	Nil
Saint Front.....	Sask.	113 00	Saxby.....	Sask.	25 50
Saint Oliver.....	N.B.	15 00	Saxon Hill.....	Sask.	15 00
Saints Anges.....	P.Q.	282 27	Scadouc.....	N.B.	54 75
Salaberry.....	P.Q.	44 00	Scandia.....	Alberta..	139 37
Salem.....	Ont.	264 10	Scantebury.....	Man.	11 81
Salem.....	N.S.	301 40	Scarsdale.....	N.S.	57 50
Salem Road.....	N.S.	24 50	Searth.....	Man.	258 99
Salford.....	Ont.	262 30	Scatarie Island.....	N.S.	55 15
Salina.....	N.B.	2 00	Schutt.....	Ont.	178 04
Salmon Bay (summer office).....	P.Q.	13 48	Schwartz.....	P.Q.	51 55
Salmon River.....	N.B.	221 10	Schyan.....	P.Q.	358 56
Salmon River Bridge.....	N.S.	93 95	Science Hill.....	Ont.	94 40
Salmon River Lake.....	N.S.	51 00	Sclater.....	Man.	335 25
Salmon River Road.....	N.S.	11 99	Scoble West.....	Ont.	58 70
Salmon Valley.....	B.C.	14 00	Scotch Bay.....	Man.	46 10
Saltaux.....	Alberta..	77 00	Scotch Hill.....	N.S.	28 00
Salter.....	Man.	24 00	Scotch Hill East.....	N.S.	16 00
Salter.....	Sask.	218 80	Scotch Lake.....	N.S.	66 91
Salt Lake.....	Sask.	49 50	Scotch Settlement.....	N.B.	40 00
Salt Springs.....	N.B.	84 90	Scotia.....	Ont.	362 30
			Scotland Farm.....	Man.	20 50

(b) For revenue see under St. John Sub-Offices.

(c) For revenue see under Saskatoon Sub-Offices.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Scotty's Springs.....	Ont.....	127 00	Sheila.....	N.B.....	270 50
Scott Mills.....	N.B.....	52 00	Shekatika Bay.....	P.Q.....	4 99
Scott Road.....	N.B.....	15 00	Sheldrake.....	P.Q.....	41 50
Scott Siding.....	N.B.....	65 20	Shelley.....	B.C.....	433 73
Scout Lake.....	Sask.....	320 85	Shell River.....	Sask.....	43 85
Scrip.....	Sask.....	112 00	Shell Valley.....	Man.....	84 40
Scroggie Creek.....	Yukon.....		Shelter Bay.....	P.Q.....	931 35
Seugog.....	Ont.....	59 75	Shenley East.....	P.Q.....	105 00
Seabrook.....	N.S.....	36 00	Shenley Nord.....	P.Q.....	23 00
Sea Dog Cove.....	N.B.....	21 91	Shenston.....	Ont.....	31 00
Seaforth.....	N.S.....	156 00	Shepenge.....	Alberta.....	69 75
Sea Gull.....	Ont.....	29 72	Shepody.....	N.B.....	96 85
Seal (closed 31-3-26).....	Alberta.....	Nil	Sheppard Siding.....	Ont.....	33 00
Seal Cove.....	P.Q.....	161 15	Sheppardton.....	Ont.....	187 00
Seal Harbour.....	N.S.....	267 10	Sheraton, (opened 16-3-27).....	B.C.....	25 00
Seal Island.....	N.S.....	58 00	Shere.....	B.C.....	249 83
Sea Otter Cove.....	B.C.....	16 70	Shergrove.....	Man.....	115 60
Sea Side.....	N.B.....	70 00	Sheridan.....	Ont.....	256 85
Seaview.....	N.S.....	78 00	Sherman, (opened 1-6-26).....	B.C.....	107 40
Seba Beach.....	Alberta.....	441 02	Sherrard.....	Sask.....	28 85
Sechart.....	B.C.....	124 60	Sherwood (closed 30-1-26).....	Ont.....	Nil
Second Peninsula.....	N.S.....	3 00	Shesheganwaning.....	Ont.....	91 00
Sedalia (opened 1-4-26).....	Alberta.....	733 58	Shevlin.....	Man.....	97 50
Seebe.....	Alberta.....	297 00	Shigawake East.....	P.Q.....	220 53
Seech.....	Man.....	25 50	Shillingthorpe.....	Sask.....	15 50
Seely.....	Ont.....	45 00	Shining Bank.....	Alberta.....	69 53
Sefferensville.....	N.S.....	87 70	Shinnickburn.....	N.B.....	12 00
Sellars.....	Ont.....	89 00	Ship Harbour Lake.....	N.S.....	156 64
Sellarville.....	P.Q.....	113 10	Shippigan Gully.....	N.B.....	54 00
Selmah.....	N.S.....	212 81	Shippigan Island.....	N.B.....	87 00
Selwood.....	N.B.....	48 30	Shoal Creek.....	Alberta.....	34 85
Selwyn.....	Ont.....	26 00	Shooter Hill.....	Sask.....	22 25
Semiwagan Ridge.....	N.B.....	30 00	Shorncliffe.....	Man.....	19 00
Senkiw.....	Man.....	73 60	Shortdale.....	Man.....	318 08
Senneville.....	P.Q.....	294 00	Shrewsbury.....	P.Q.....	49 00
Septième Lac.....	P.Q.....	38 00	Shulie.....	N.S.....	45 00
Serath.....	Sask.....	41 75	Shunacadie.....	N.S.....	150 49
Seton Lake.....	B.C.....	159 89	Shushartie.....	B.C.....	156 16
Seven Oaks.....	B.C.....	260 40	Sidcup.....	Alberta.....	23 80
Severn Park.....	Ont.....	255 00	Sideview.....	Alberta.....	21 05
70 Mile House.....	B.C.....	164 00	Sidmouth, (opened 15-2-27).....	B.C.....	35 00
Sévigny.....	P.Q.....	48 00	Sidney Inlet.....	B.C.....	69 69
Sevogle.....	N.B.....	48 00	Sienna.....	P.Q.....	45 00
Sewell Brook.....	N.B.....	25 75	Siglunes.....	Man.....	15 00
Sewellville.....	N.B.....	30 20	Sight Point.....	N.S.....	6 65
Seymour Arm.....	B.C.....	91 38	Silliker's.....	N.B.....	175 00
Shabakwa.....	Ont.....	108 40	Silver.....	Man.....	216 50
Shad Bay.....	N.S.....	33 98	Silver Bay.....	Man.....	22 85
Shalalth.....	B.C.....	456 19	Silver Grove.....	Sask.....	28 24
Shalka.....	Alberta.....	91 75	Silver Heights.....	Alberta.....	77 27
Shanawan.....	Man.....	208 29	Silver Hill.....	Ont.....	194 26
Shand Creek, (opened 16-3-27).....	Sask.....	15 00	Silver Islet (summer office), (opened 9-8-26).....	Ont.....	85 50
Shanick.....	Ont.....	19 80	Silverwood, (opened 1-11-26).....	Alberta.....	21 00
Shanklin.....	N.B.....	36 00	Silver Lake.....	Ont.....	33 00
Shannon.....	P.Q.....	43 00	Silver Mine.....	N.S.....	16 00
Shannon.....	N.B.....	362 71	Silver Mountain.....	Ont.....	75 00
Shannonvale.....	N.B.....	73 50	Silver Plains.....	Man.....	131 13
Sharpwood.....	Man.....	36 50	Silver Ridge.....	Man.....	Nil
Shaw.....	B.C.....	80 25	Silver Stream.....	Sask.....	60 00
Shawanaga.....	Ont.....	171 34	Silver Valley.....	B.C.....	67 00
Shaw Brook.....	N.B.....	11 00	Silverwood, (opened 1-11-26).....	Alberta.....	21 00
Shandro.....	Alberta.....	263 75	Simcoe Island.....	Ont.....	43 95
Shay (closed 31-5-26).....	Sask.....	Nil	Similkameen.....	B.C.....	97 50
Shedtown.....	Ont.....	3 30	Simons Valley (closed 27-2-26).....	Alberta.....	Nil
Sheba.....	N.B.....	70 40	Simpson Corner.....	N.S.....	112 50
Shecheshekong.....	Ont.....	50 00	Simpson's Pit.....	Ont.....	Nil
Shediac Bridge.....	N.B.....	207 25	Sinclair Mills (opened 15-5-26).....	B.C.....	375 10
Shediac Island.....	N.B.....	46 00	Sinnett.....	Sask.....	122 80
Shediac River.....	N.B.....	6 00	Sirko.....	Man.....	82 90
Shediac Road.....	N.B.....	38 26	Sissiboo Falls.....	N.S.....	58 00
Sheerway.....	P.Q.....	45 00	Sisson Ridge.....	N.B.....	59 00
Sheet Harbour Passage.....	N.S.....	181 00	Six Mile Creek.....	B.C.....	139 25
Sheffield Mills.....	N.S.....	211 50	Six Nations.....	Ont.....	30 50
Sheffield Mills Station.....	N.S.....	253 60			

Non-Accounting Post Offices—*Continued*

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Six Portages.....	P.Q.	36 00	South Greenwood.....	N.S.	21 25
Six Roads.....	N.B.	315 50	South Harbour.....	N.S.	50 55
Skaro.....	Alberta...	47 33	South Highlands.....	N.S.	5 00
Skerryvore (summer office)...	Ont.	147 00	South Ingonish.....	N.S.	176 20
Skibo.....	Ont.	19 10	South Ingonish Harbour.....	N.S.	39 90
Skibbereen.....	Sask.	10 00	South Johnville.....	N.B.	17 60
Skidegate.....	B.C.	164 94	South Junction.....	Man.	308 26
Skidegate Mission.....	B.C.	229 13	South Lancaster.....	Ont.	359 03
Skir Dhu.....	N.S.	45 95	South Lochaber.....	N.S.	77 50
Skookumchuck.....	B.C.	263 88	Southmag.....	Ont.	92 17
Skownan.....	Man.	35 34	South Manchester.....	N.S.	20 50
Skull Creek.....	Sask.	40 50	South McLellan's Mountain.....	N.S.	25 95
Sky Glen.....	N.S.	39 00	South Melfort.....	Sask.	12 00
Skye Glen East.....	N.S.	22 00	South Morlands (closed 31-5-26).....	N.S.	Nil
Skylake.....	Man.	16 00	South Milford.....	N.S.	264 04
Sky Mountain.....	N.S.	8 00	South Minto.....	N.B.	97 75
Slate Falls.....	Ont.	11 70	South Nelson Road.....	N.B.	105 00
Slate River Valley.....	Ont.	88 30	South Pender.....	B.C.	178 55
Slawa.....	Alberta...	42 40	Southport.....	P.E.I.	162 34
Sletten.....	Sask.	36 75	South Port Mann.....	B.C.	54 30
Slocan Park.....	B.C.	147 80	South Port Morien.....	N.S.	28 75
Sluice Point.....	N.S.	188 00	South Quinan.....	N.S.	48 95
Smithfield.....	N.S.	43 95	South Range.....	N.S.	121 50
Smith Hill.....	Man.	52 50	South Rawdon.....	N.S.	195 40
Smith's.....	N.B.	104 70	South Rhodena.....	N.S.	26 50
Smith's Corner.....	N.B.	38 00	South River.....	N.B.	18 00
Smith Settlement.....	N.S.	83 25	South River Bourgeois.....	N.S.	89 00
Smith Town.....	N.B.	36 50	South River Lake.....	N.S.	78 00
Smithville.....	N.S.	98 00	South St. Norbert.....	N.B.	40 00
Smoky River.....	Alberta...	12 75	South Salt Springs.....	N.S.	8 30
Snell.....	N.B.	31 00	South Side Basin of River Denys, N.S. late South Side Basin of River Dennis (opened 1-2-27).....	N.S.	131 50
Sniatyn (re-opened 15-6-26).....	Alberta...	101 55	South Side of Baddeck River.....	N.S.	18 45
Snider Mountain.....	N.B.	55 75	South Side of Boularderie.....	N.S.	30 00
Snipe Lake (re-opened 15-3-26).....	Sask.	180 15	South Star.....	Sask.	25 50
Snow Road Station.....	Ont.	427 26	South Tatamagouche.....	N.S.	14 00
Snowshoe.....	B.C.	564 87	South Tilley.....	N.B.	41 00
Snowville.....	Ont.	70 56	South Touchwood.....	Sask.	25 00
Snug Harbour.....	Ont.	34 13	South Tremont.....	N.S.	23 00
Soapstone Mine.....	N.S.	31 66	South Umiacke.....	N.S.	135 05
Sober Island.....	N.S.	87 75	South Valley (closed 1-1-27).....	Sask.	10 96
Social Plains.....	Alberta...	44 75	Southview.....	Sask.	113 45
Socrates.....	Sask.	103 65	Southville.....	N.S.	100 05
Soda Creek.....	B.C.	386 00	South West Lot 16.....	P.E.I.	22 80
Soda Lake.....	Alberta...	439 80	South West Mabou.....	N.S.	40 00
Sokal.....	Sask.	38 00	South West Margaree.....	N.S.	219 80
Soldier's Cove.....	N.S.	60 00	South West Point.....	P.Q.	15 00
Soldier's Cove West.....	N.S.	39 00	South West Port Hood.....	N.S.	40 00
Solomon.....	P.Q.	38 50	South West Port Mouton.....	N.S.	244 50
Sonier.....	N.B.	72 00	South West Ridge.....	N.S.	15 00
Sonningdale.....	Sask.	161 60	Southwood.....	Ont.	121 28
Sooke Lake.....	B.C.	10 00	Sowerby.....	Ont.	114 00
Soperton.....	Ont.	280 00	Spanish Ship Bay.....	N.S.	198 00
Sopoff.....	Sask.	78 95	Spapley Creek.....	P.Q.	43 10
Sounding Lake.....	Alberta...	24 00	Spearhill.....	Man.	192 84
Souris Valley.....	Sask.	32 50	Speddington.....	Sask.	84 50
South Alton.....	N.S.	64 00	Spence.....	Ont.	74 90
South Bar of Sydney River.....	N.S.	139 95	Spencer's Island.....	N.S.	324 70
South Bathurst.....	N.B.	236 00	Spennymoor.....	Alberta...	11 00
South Bay.....	N.B.	87 00	Spinney Hill.....	Sask.	254 50
South Bay Mouth.....	Ont.	114 77	Spiritwood.....	Sask.	91 00
South Beach.....	P.Q.	64 95	Spooner.....	Sask.	15 00
South Branch.....	N.S.	70 95	Springbourne.....	Sask.	25 75
South Branch.....	N.B.	27 13	Springbrook.....	P.Q.	99 50
South Canaan.....	N.S.	19 00	Spring Creek, (opened 1-12-26).....	Alberta...	27 35
South Clones.....	N.B.	47 00	Springdale.....	Alberta...	103 60
South Cove.....	N.S.	42 70	Springfield.....	Man.	48 25
South Dudswell.....	P.Q.	Nil	Springfield Park.....	P.Q.	51 00
South East Passage.....	N.S.	42 00	Springhaven.....	N.S.	110 00
South E-k.....	N.B.	30 00	Springhouse.....	B.C.	21 00
South Ferriby.....	Alberta...	40 60	Spring Lake.....	Alberta...	58 76
South Fort George.....	B.C.	216 00			
Southfield.....	N.B.	60 00			
South Gillies.....	Ont.	77 00			

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts
Springpark.....	Alberta...	11 00	Stormont.....	N.S.....	81 09
Spring Point.....	Alberta...	20 55	Stowlea.....	Sask.....	31 71
Springridge.....	Alberta...	40 40	Strachan.....	Alberta...	85 00
Springstein (re-opened 1-4-26)	Man.....	56 00	Straiton.....	B.C.....	123 75
Springtown.....	Ont.....	24 50	Strand.....	Sask.....	22 00
Springville.....	N.S.....	115 70	Strange.....	Ont.....	78 85
Sproul Settlement.....	N.B.....	11 00	Strathadam.....	N.B.....	86 75
Sprucefield.....	Alberta...	27 09	Strathnaver (closed 1-1-27)...	B.C.....	9 45
Spruce Hedge.....	Ont.....	38 70	Strawberry Hill.....	B.C.....	178 65
Spruce Home.....	Sask.....	75 25	Streatham.....	B.C.....	73 40
Spry Harbour.....	N.S.....	231 00	Strong Pine.....	Sask.....	111 60
Spurfield, (opened 15-6-26)...	Alberta...	139 15	Stry.....	Alberta...	50 20
Spurgrave.....	Man.....	79 00	Stuart Island.....	B.C.....	112 73
Square Hill.....	Sask.....	101 90	Stubb's Bay.....	P.Q.....	.....
Squillax.....	B.C.....	168 95	Stubno.....	Alberta...	61 90
Squirrel Cove.....	B.C.....	253 50	Sturgeon Landing.....	Sask.....	222 00
Stainsleigh.....	Alberta...	Nil	Sturgeon Point (summer office).....	Ont.....	977 00
Standard Hill.....	Sask.....	20 25	Sturgeon River.....	Sask.....	116 76
Stand Off.....	Alberta...	85 50	Sturgeonville.....	Alberta...	57 25
Stanger.....	Alberta...	70 20	Subrosa.....	Sask.....	43 00
Stanhope.....	P.Q.....	120 71	Suffolk Station.....	P.E.I.....	14 00
Stanhope.....	P.E.I.....	152 50	Suffren.....	Man.....	43 07
Stanley House (summer office).....	Ont.....	54 00	Sugar Camp.....	N.S.....	37 00
Stanley Section.....	N.S.....	58 95	Sugar Loaf.....	N.S.....	96 27
Stanleyville.....	Ont.....	145 82	Sugden.....	Alberta...	28 06
Staplehurst.....	Alberta...	25 25	Sullivan Lake.....	Alberta...	100 14
Star.....	Alberta...	34 30	Sulphur Springs.....	Alberta...	170 60
Starkey's.....	N.B.....	107 72	Summercove.....	Sask.....	196 00
Starkville.....	Ont.....	57 92	Summer Hill.....	N.B.....	100 75
Starrat.....	Ont.....	65 15	Summerview.....	Alberta...	10 50
Station Bilodeau.....	P.Q.....	93 70	Summerville.....	Ont.....	140 71
Staufier.....	Alberta...	120 19	Summerville.....	P.E.I.....	112 50
Staynor Hall.....	Sask.....	47 97	Summerville Centre.....	N.S.....	95 60
Stream Mill Village.....	N.S.....	Nil	Sundance.....	Alberta...	64 10
Steeldale.....	Sask.....	119 04	Sundown.....	Man.....	373 29
Steele's Lake.....	N.S.....	Nil	Sunkist.....	Sask.....	34 80
Steelhead.....	B.C.....	67 33	Sunland.....	Alberta...	207 70
Steep Creek.....	Sask.....	109 00	Sunnybrook.....	Alberta...	96 17
Steep Creek.....	N.S.....	142 00	Sunny Corner.....	N.B.....	180 90
Steeve's Mountain.....	N.B.....	45 00	Sunnydale.....	Alberta...	32 05
Steeve's Settlement.....	N.B.....	34 00	Sunnymead.....	Sask.....	25 00
Steelman.....	Sask.....	106 55	Sunnyside.....	N.B.....	27 00
Stellaco.....	B.C.....	46 59	Sunnywold.....	B.C.....	5 00
Stenson.....	P.Q.....	266 50	Sunrise.....	N.S.....	14 00
Stephens Bay (Summer office).....	Ont.....	109 50	Sunset Cape North.....	N.S.....	27 00
Stetten.....	Alberta...	17 00	Sunset Lake.....	Sask.....	49 00
Stevenson Place.....	Ont.....	227 55	Sunset Prairie.....	B.C.....	27 00
Stewartdale.....	N.S.....	22 00	Sunshine.....	Ont.....	174 79
Stewartfield.....	Alberta...	19 10	Sunville.....	Man.....	19 00
Stewart Lake.....	Man.....	34 50	Suomi.....	Ont.....	134 30
Stewarton.....	N.B.....	64 00	Surge Narrows.....	B.C.....	68 20
Stewart River.....	Yukon...	102 00	Surprise.....	Sask.....	96 04
Stewart Valley.....	Sask.....	121 41	Suretteville.....	N.B.....	30 00
Stewiacke Cross Roads.....	N.S.....	108 00	Surrey.....	N.B.....	640 00
Stiles Village.....	N.B.....	27 00	Sutherland's River.....	N.S.....	48 20
Stillbridge, (opened 1-8-26)...	B.C.....	135 82	Sutton Bay.....	Ont.....	93 00
Still Water.....	N.S.....	137 00	Swansburg.....	N.S.....	161 50
Stillwater.....	B.C.....	783 11	Swan Plain.....	Sask.....	66 00
Stirling.....	N.S.....	49 30	Swanson Bay.....	B.C.....	98 00
Stirling Brook.....	N.S.....	72 50	Swarthmore.....	Sask.....	64 00
Stocks (closed 30-8-26).....	Alberta...	Nil	Sweenyville.....	N.B.....	20 00
Stoneham.....	P.Q.....	321 00	Sweetland.....	N.S.....	27 00
Stonehenge.....	Sask.....	125 00	Sweet's Corners.....	N.S.....	167 95
Stonehurst.....	N.S.....	143 45	Swift Creek.....	B.C.....	285 49
Stonelaw.....	Alberta...	56 62	Sybouts.....	Sask.....	31 00
Stonel Leigh.....	Ont.....	53 84	Sydney Forks.....	N.S.....	79 41
Stone Ridge.....	N.B.....	86 90	Sydney River.....	N.S.....	213 85
Stony Hill.....	Man.....	50 37	Sylvan.....	Man.....	32 50
Stony Island.....	N.S.....	350 00	Sylvan Valley.....	Ont.....	52 10
Stonyview.....	Sask.....	20 00	Synton.....	N.B.....	24 75
Stoppington.....	Alberta...	24 00	Syringa Creek.....	B.C.....	76 40

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Taché.....	P.Q.	355 62	Thicket Portage.....	Man.	137 22
Taft.....	B.C.	132 30	Thistletown.....	Ont.	160 00
Taghum.....	B.C.	77 15	Thivierge.....	P.Q.	155 75
Takla Landing.....	B.C.	15 00	Thomasville.....	N.S.	52 00
Talon.....	P.Q.	44 25	Thompson.....	Alberta.	22 20
Talbot.....	Alberta.	185 57	Thompson Lake.....	N.B.	10 00
Talbotville Royal.....	Ont.	284 55	Thorah Island (summer office).....	Ont.	5 00
Tallman.....	Sask.	138 35	Thorel House.....	Ont.	60 00
Tamaracouta (summer office).....	P.Q.	30 00	Thornbrook.....	N.B.	20 00
Tancredia.....	P.Q.	145 85	Thornby.....	P.Q.	50 50
Tangleflags.....	Sask.	259 00	Thorne Centre.....	P.Q.	23 28
Tablefoot.....	B.C.	Nil	Thorold South (opened 1-11-26).....	Ont.	395 50
Tankville.....	N.B.	29 00	Thorsby (closed 21-5-26).....	Alberta.	Nil
Tannin.....	Ont.	128 29	Three Brooks.....	N.B.	118 35
Tansley.....	Ont.	127 85	Three Fathom Harbour.....	N.S.	54 20
Tantallon.....	N.S.	84 10	Three Lakes.....	P.Q.	98 60
Tarbot.....	N.S.	76 00	Three Valley.....	B.C.	93 60
Tarbotvale.....	N.S.	54 30	Thunder River.....	P.Q.	224 73
Tarnapol.....	Sask.	368 00	Thurston Harbour (closed 15-4-26).....	B.C.	Nil
Tarrys.....	B.C.	144 10	Thurstonia Park (summer office).....	Ont.	239 00
Tartigou.....	P.Q.	73 00	Thwaites.....	Ont.	28 00
Tashota.....	Ont.	439 30	Tichborne.....	Ont.	410 91
Ta Ta Creek.....	B.C.	135 40	Tiddville.....	N.S.	104 50
Tatamagouche Mountain.....	N.S.	41 00	Tide Head.....	N.B.	158 73
Tatla Lake.....	B.C.	66 00	Tide Lake.....	Alberta.	70 70
Tatlock.....	Ont.	49 10	Tidnish Bridge.....	N.B.	141 25
Taunton.....	Ont.	78 00	Tidnish River.....	N.S.	70 50
Taylor.....	B.C.	69 50	Tilley.....	N.B.	107 00
Taylor's Head.....	N.S.	21 25	Tilley Station.....	Alberta.	213 94
Taylor'side.....	Sask.	36 00	Timberlea.....	N.S.	22 00
Taylor Village.....	N.B.	45 00	Tinchebray.....	Alberta.	16 00
Taylorville.....	Alberta.	112 70	Tingley.....	N.B.	17 50
Tchesinkut Lake.....	B.C.	30 00	Tiny.....	Sask.	330 00
Teddington.....	Sask.	115 00	Tionaga.....	Ont.	418 00
Teepee.....	Sask.	43 85	Tipperary.....	Man.	28 00
Teepee Creek.....	Alberta.	48 65	Titanic.....	Sask.	60 65
Telegraph Creek.....	B.C.	353 03	Titusville.....	N.B.	103 00
Telford.....	N.S.	11 00	Tlell.....	B.C.	37 00
Temperance Vale.....	N.B.	Nil	Tobique Narrows.....	N.B.	28 00
Temperanceville.....	Ont.	65 00	Tobique River.....	N.B.	117 50
Tenby.....	Man.	221 85	Tod Creek.....	Alberta.	83 20
Tenby Bay.....	Ont.	48 40	Tolland.....	Alberta.	203 00
Tenecape.....	N.S.	50 00	Tomiko.....	Ont.	156 40
Ten Mile Creek.....	N.B.	37 75	Tompkinsville.....	N.S.	12 00
Tennex (closed 30-6-26).....	Sask.	Nil	Tonkin.....	Sask.	166 75
Terence.....	Man.	182 34	Tooleton.....	N.B.	60 50
Terence Bay.....	N.S.	73 05	Topland.....	Alberta.	15 20
Terra Haute.....	P.Q.	59 47	Topley.....	B.C.	322 81
Terra Nova.....	N.S.	32 50	Torbay.....	N.S.	67 30
Terre Noire.....	N.S.	135 65	Torbrook.....	N.S.	104 20
Teston (closed 30-1-26).....	Ont.	Nil	Torbrook East.....	N.S.	43 00
Tête à la Baleine.....	P.Q.	16 00	Torbrook West.....	N.S.	86 05
Tête Jaune Cache.....	B.C.	87 75	Torlea.....	Alberta.	59 00
Tewkesbury.....	P.Q.	23 01	Torryburn.....	N.B.	174 70
Tétreaultville.....	P.Q.	(a)	Tothill.....	Alberta.	18 25
Thalberg.....	Man.	85 00	Tourelle.....	P.Q.	416 40
The Bluffs.....	N.B.	69 65	Tracadie Beach.....	N.B.	46 77
The Cottages (summer office).....	Ont.	Nil	Tracadie Cross.....	P.E.I.	332 00
The Falls.....	N.S.	88 52	Tracadie Road.....	N.S.	9 00
The Halfway.....	Man.	42 80	Trafalgar.....	Ont.	232 50
The Hawk.....	N.S.	101 75	Trait Carré.....	P.Q.	72 45
The Lodge.....	N.S.	39 20	Tramore.....	Ont.	68 40
The Narrows.....	Man.	10 50	Trapp Lake.....	B.C.	47 50
The Points West Bay.....	N.S.	48 81	Treelon.....	Sask.	20 50
The Range.....	N.B.	122 85	Trelydden.....	Man.	3 00
Theresa.....	Sask.	60 00	Tremblay Settlement.....	N.B.	33 00
Thériault.....	N.B.	84 60	Tremont.....	N.S.	38 50
The Ridge.....	Ont.	76 00	Trentham.....	Man.	26 70
The Slash.....	Ont.	51 00	Trenville (closed 31-1-27).....	Alberta.	10 54
The Willows.....	N.B.	76 70	Trepanier, (opened 1-9-26).....	B.C.	57 95
Thibault.....	N.B.	33 00			
Thibeauville.....	N.S.	70 87			

(a) For revenue see under Montreal Sub-Offices.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Tring.....	Alberta...	190 22	Upper Buctouche.....	N.B.....	65 00
Trinity Valley.....	B.C.....	72 20	Upper Burlington.....	N.S.....	115 77
Triple Bay Park (summer office), (opened 1-6-26)....	Ont.....	Nil	Upper Cape.....	N.B.....	47 90
Tristram.....	Alberta...	20 25	Upper Caraqueet.....	N.B.....	394 20
Triton Fishing Club (summer office).....	P.Q.....	100 00	Upper Charlo.....	N.B.....	264 25
Trois Saumons.....	P.Q.....	205 53	Upper Chelsea.....	N.S.....	71 30
Trois Saumons Station.....	P.Q.....	77 00	Upper Clyde River.....	N.S.....	26 50
Trottier.....	P.Q.....	128 29	Upper Cole Harbour.....	N.S.....	Nil
Trout Brook.....	N.B.....	126 75	Upper Derby.....	N.B.....	109 70
Trout Brook.....	N.S.....	60 00	Upper Dorchester.....	N.B.....	150 00
Trout River.....	N.S.....	59 22	Upper Dover.....	N.B.....	20 00
Trout Stream.....	N.B.....	71 00	Upper Dundee.....	N.B.....	23 00
Troy.....	N.S.....	37 00	Upper Economy.....	N.S.....	99 00
Truemanville.....	N.S.....	40 00	Upper Falmouth.....	N.S.....	190 00
Tufts Cove.....	N.S.....	94 50	Upper Gaspereau.....	N.B.....	17 00
Tullis.....	Sask.....	393 75	Upper Glencoe.....	N.S.....	20 00
Tulleymet.....	Sask.....	112 50	Upper Glen Road.....	N.S.....	13 00
Tummel.....	Man.....	22 00	Upper Golden Grove.....	N.B.....	12 25
Tupper Creek.....	B.C.....	37 50	Upper Goshen.....	N.B.....	28 25
Tupperville.....	N.S.....	183 00	Upper Grand Mira.....	N.S.....	39 95
Turgeon.....	P.Q.....	72 00	Upper Greenwood.....	N.B.....	47 00
Turgeon.....	N.B.....	237 80	Upper Hampstead.....	N.B.....	41 50
Turkey Point (summer office)	Ont.....	Nil	Upper Hat Creek.....	B.C.....	40 00
Turnerville.....	Ont.....	298 88	Upper Keswick.....	N.B.....	129 70
Turtle Beach.....	Sask.....	43 00	Upper Kingsburg.....	N.S.....	88 00
Turtle Creek.....	N.B.....	168 00	Upper La Have.....	N.S.....	259 50
Turtle Lake.....	Ont.....	52 35	Upper Lakeville.....	N.S.....	53 55
Tutela.....	Ont.....	(b)	Upper Lawrencetown.....	N.S.....	6 00
Tweedie Brook.....	N.B.....	16 00	Upper Leitche's Creek.....	N.S.....	10 00
Twin Elm, (re-opened 24-1-27).....	Ont.....	73 00	Upper Loch Lomond.....	N.B.....	33 50
Twin Lakes, (opened 16-3-27).....	Sask.....	15 00	Upper Lynn, (opened 1-5-26).....	B.C.....	201 96
Twining.....	Alberta...	199 28	Upper Main River.....	N.B.....	62 00
Twin Rock Valley.....	N.S.....	30 00	Upper Margaree.....	N.S.....	32 00
Twin Valley.....	Sask.....	31 50	Upper Middleboro.....	N.S.....	109 50
Twin River.....	Alberta...	63 00	Upper Middle River.....	N.S.....	37 50
Two Hills.....	Alberta...	161 50	Upper Mills.....	N.B.....	44 25
Two Rivers.....	N.S.....	9 50	Upper Nappan.....	N.S.....	18 00
Tyner (re-opened 1-7-26).....	Sask.....	175 05	Upper Nelson.....	N.B.....	65 00
Tyneside.....	Sask.....	15 00	Upper New Cornwall.....	N.S.....	64 25
Udora.....	Ont.....	256 38	Upper New Harbour.....	N.S.....	150 78
Ufford.....	Ont.....	154 55	Upper New Horton.....	N.B.....	60 00
Uthoff.....	Ont.....	232 50	Upper New Port.....	N.S.....	130 00
Ullswater.....	Ont.....	49 00	Upper Nigadoo, (opened 18-1-27).....	N.B.....	29 20
Ulva.....	N.S.....	51 50	Upper Rawdon.....	N.S.....	282 40
Umatillo.....	Man.....	27 50	Upper Rexton.....	N.B.....	69 50
Umphrey (closed 31-3-26).....	Sask.....	Nil	Upper River Denys.....	N.S.....	12 00
Uncas.....	Alberta...	68 30	Upper Rockport.....	N.B.....	53 00
Underhill.....	N.B.....	148 50	Upper St. André.....	N.B.....	25 00
Undine.....	N.B.....	10 00	Upper St. Maurice.....	N.B.....	21 00
Uniacke, (opened 1-2-27).....	P.Q.....	33 16	Upper Ste. Rose.....	N.B.....	72 25
Union Creek.....	Ont.....	88 15	Upper St. Simon.....	N.B.....	67 40
Union Mills.....	N.B.....	255 00	Upper Sheila.....	N.B.....	125 14
Union Point.....	Man.....	80 61	Upper Siegas.....	N.B.....	54 49
Union Road.....	P.E.I.....	75 20	Upper Smithfield.....	N.S.....	26 00
Union Square.....	N.S.....	42 75	Upper South River.....	N.S.....	111 50
Union Valley.....	N.S.....	4 00	Upper South West Mabou.....	N.S.....	24 00
Uno.....	Man.....	266 20	Upper Springfield.....	N.S.....	20 95
Uphill.....	Ont.....	155 50	Upper Squamish.....	B.C.....	16 30
Upper Abouggoggin.....	N.B.....	122 00	Upper Sumas, late Evanthomas (16-6-26).....	B.C.....	174 00
Upper Baddeck River.....	N.S.....	24 10	Upper Tantallon.....	N.S.....	142 20
Upper Balmoral.....	N.B.....	109 55	Upper Tilley Road.....	N.B.....	38 00
Upper Barneys River.....	N.S.....	31 59	Upper Washabuck.....	N.S.....	43 00
Upper Bass River.....	N.S.....	48 00	Upper Wedgeport.....	N.S.....	75 25
Upper Bay du Vin.....	N.B.....	176 70	Upper West New Harbour.....	N.S.....	62 70
Upper Bertrand.....	N.B.....	88 00	Upper West Pubnico.....	N.S.....	221 00
Upper Big Tracadie.....	N.S.....	76 95	Upper Whitehead.....	N.S.....	38 00
Upper Blandford.....	N.S.....	77 50	Upper Wood Harbour.....	N.S.....	33 00
Upper Branch.....	N.S.....	101 90	Upsalquitch.....	N.B.....	304 00
Upper Brighton.....	N.B.....	95 10	Urbana.....	N.S.....	113 60
			Ursa (closed 30-6-26).....	Ont.....	Nil
			Usherville.....	Sask.....	29 25

(b) For revenue see under Brantford Sub-Offices.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts.
Usona.....	Alberta...	63 01	Victoria, Sub-Office No. 22, (opened 1-12-26).....	B.C.....	(c)
Vachon.....	P.Q.....	122 78	Victoria Beach.....	N.S.....	225 00
Val Alain.....	P.Q.....	149 85	Victoria Bridge.....	N.S.....	52 67
Valbrand.....	Sask.....	199 95	Victoria Corners.....	Ont.....	55 50
Valcartier Village.....	P.Q.....	260 00	Victoria Harbour.....	N.S.....	42 00
Val Comeau (opened 17-5-26).....	N.B.....	12 00	Victoria Line.....	N.S.....	21 50
Val d'Amour.....	N.B.....	133 00	Victoria Mines.....	N.S.....	85 50
Val d'Espoir.....	P.Q.....	35 00	Victoria Vale.....	N.S.....	147 20
Valdor.....	P.Q.....	71 40	Victory.....	N.B.....	16 00
Vale.....	Alberta.....	27 50	Victory Hill.....	Sask.....	27 00
Valencay.....	P.Q.....	105 00	Vidur.....	Man.....	82 85
Valenciennes.....	P.Q.....	30 50	Vieille Eglise.....	P.Q.....	147 50
Valentia.....	Ont.....	179 83	Vien.....	P.Q.....	142 00
Vale Perkins.....	P.Q.....	160 00	Vienneau.....	N.B.....	38 00
Valeport.....	Sask.....	99 50	View Chemin du Lac, late Old Lake Road (1-2-27).....	P.Q.....	222 24
Valhalla.....	Alberta.....	52 50	Viewmount.....	N.S.....	36 00
Valin.....	P.Q.....	25 34	Vigilant (closed 4-12-26).....	Sask.....	Nil
Valjean.....	Sask.....	260 75	Vigneau (opened 16-8-26).....	P.Q.....	12 00
Valle Ste. Claire (closed 30- 6-26).....	Sask.....	9 90	Villa des Lacs.....	P.Q.....	38 00
Valleville.....	P.Q.....	60 00	Village Bélanger.....	P.Q.....	51 45
Valley Centre.....	Sask.....	48 00	Villagedale.....	N.Sk.....	45 30
Valley Mills.....	N.S.....	22 00	Village des Chutes.....	P.Q.....	41 50
Valley Station.....	N.S.....	17 80	Village La Prairie.....	N.B.....	7 10
Vallican.....	B.C.....	93 00	Village St. Augustin.....	N.B.....	26 75
Valmont.....	P.Q.....	215 12	Village Ste. Croix.....	N.B.....	40 00
Val Morin Station.....	P.Q.....	388 94	Village St. Irénée.....	N.B.....	13 00
Val Ombreuse.....	P.Q.....	54 25	Village St. Jean.....	N.B.....	14 00
Valpooy.....	Man.....	25 00	Village St. Joseph.....	N.B.....	13 66
Val St. Michel.....	P.Q.....	14 75	Village St. Paul.....	N.B.....	23 72
Val Soucy.....	Alberta.....	27 71	Village St. Pierre.....	N.B.....	36 80
Varnarsdol.....	B.C.....	213 90	Ville Bouvier.....	Sask.....	22 50
Vance.....	Sask.....	71 30	Villefranche.....	Sask.....	41 55
Vanbrugh.....	Ont.....	36 00	Ville Guay.....	P.Q.....	103 00
Van Bruyssel.....	P.Q.....	456 26	Villemay.....	P.Q.....	311 50
Vancouver Sub-Office No. 30.....	B.C.....	(b)	Ville Réal.....	P.Q.....	33 00
Vancouver Sub-Office No. 34 (opened 1-2-27).....	B.C.....	(b)	Vimy Ridge.....	Ont.....	198 59
Vancouver, North Arm.....	B.C.....	(b)	Vincennes.....	P.Q.....	312 73
Vandry.....	P.Q.....	565 00	Vinoit.....	P.Q.....	41 00
Vandyne.....	Alberta.....	32 35	Vinsula.....	B.C.....	61 16
Vanesti.....	Alberta.....	74 40	Virgil.....	Ont.....	147 05
Vankoughnet.....	Ont.....	104 74	Virginia East.....	N.S.....	55 50
Vannes.....	Man.....	31 25	Vivian Station.....	Man.....	228 02
Varsity View.....	Man.....	157 00	Vogar.....	Man.....	201 25
Vauban.....	P.Q.....	249 64	Volga.....	Man.....	40 00
Vaucluse.....	P.Q.....	302 35	Vogler's Cove.....	N.S.....	330 95
Vancroft Beach (summer offi- ce) (opened 16-8-26).....	B.C.....	12 00	Volmer.....	Alberta.....	71 00
Vaughan.....	N.S.....	169 95	Waba.....	Ont.....	176 25
Vauquelin.....	P.Q.....	22 28	Wabasca.....	Alberta.....	134 25
Vautour.....	N.B.....	59 15	Wabassee.....	P.Q.....	58 00
Vauvert.....	P.Q.....	402 81	Wabi-Kon (summer office).....	Ont.....	211 00
Vavenby.....	B.C.....	286 35	Wadden Cove.....	N.S.....	18 25
Vedder Crossing.....	B.C.....	153 60	Wadhams.....	B.C.....	459 50
Veletta.....	Ont.....	30 79	Wagarville.....	Ont.....	119 35
Vendée.....	P.Q.....	75 25	Wahstao.....	Alberta.....	62 58
Veneer Siding.....	N.B.....	129 25	Waitville.....	Sask.....	48 05
Venlaw.....	Man.....	43 45	Warkeham, (Late Gaspé Bay South) 15-7-26.....	P.Q.....	241 40
Vennachar.....	Ont.....	133 50	Wako.....	Ont.....	190 20
Verbois.....	P.Q.....	60 00	Walcott.....	B.C.....	44 89
Verdant Valley.....	Alberta.....	14 80	Waldeck Line.....	N.S.....	88 00
Verlo.....	Sask.....	34 00	Walden.....	N.S.....	44 00
Vermilion Bay.....	Ont.....	265 43	Walderssee.....	Man.....	257 00
Vernal.....	N.S.....	36 95	Walkerburn.....	Man.....	28 60
Vernedale.....	Sask.....	33 45	Walkers Cutting.....	P.Q.....	94 00
Vesela (opened 16-12-26).....	Alberta.....	24 00	Walkers Point.....	Ont.....	154 90
Vestfold.....	Man.....	57 55	Walkerville.....	N.S.....	53 50
Vesuvius.....	N.S.....	21 00	Walkleyburg.....	Man.....	24 00
Vianney.....	P.Q.....	83 69	Wallace Highlands.....	N.S.....	14 00
Victoria Sub-Office No. 10.....	B.C.....	(c)	Wallace Mill.....	P.Q.....	27 00
Victoria Sub-Office No. 11.....	B.C.....	(c)	Wallace Station.....	N.S.....	220 50

(b) For revenue see under Vancouver Sub-Offices.

(c) For revenue see under Victoria Sub-Offices.

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Wallard.....	Sask.....	160 28	Wentworth Station.....	N.S.....	425 13
Walbrook.....	N.S.....	51 00	Wentzell's Lake.....	N.S.....	64 00
Wallmore, (closed 24-6-26)....	Man.....	Nil	Wernecke, (opened 1-11-26)....	Yukon....	205 00
Walnut Grove.....	B.C.....	252 20	Wesleville.....	Ont.....	84 00
Wampum.....	Man.....	66 80	West Advocate.....	N.S.....	71 50
Wamsley.....	Ont.....	52 64	West Alba.....	N.S.....	60 00
Wandsworth.....	Sask.....	35 00	West Apple River.....	N.S.....	26 70
Wanganui.....	Sask.....	13 00	Westasta Valley.....	Sask.....	17 00
Wanikewin (summer office)....	Ont.....	Nil	West Aylwin.....	P.Q.....	207 45
Waniska.....	Sask.....	26 35	West Baccaro.....	N.S.....	36 04
Wapah.....	Man.....	47 00	West Bay Centre.....	N.S.....	60 00
Wapashoe.....	Sask.....	21 00	West Bay Road.....	N.S.....	374 57
Wapske.....	N.B.....	124 50	West Berlin.....	N.S.....	148 50
Warburg.....	Alberta..	106 10	West Branch, St. Nicholas River.....	N.B.....	99 50
Wardrope.....	Ont.....	192 00	Westbridge.....	B.C.....	345 24
Ward's Brook.....	N.S.....	241 13	Westbrook.....	N.S.....	372 12
Warmley.....	Sask.....	44 30	Westbury Basin.....	P.Q.....	Nil
Warrensville.....	Alberta..	18 00	West Caledonia.....	N.S.....	59 00
Warwick.....	Alberta..	336 55	Westchester (closed 31-8-26)	N.S.....	17 00
Wasaga Beach.....	Ont.....	1,103 03	Westchester Lake.....	N.S.....	0 25
Wasel.....	Alberta..	90 86	West Chezzetcook.....	N.S.....	160 00
Washabuck Bridge.....	N.S.....	13 25	West Clifford.....	N.S.....	71 04
Washabuck Centre.....	N.S.....	23 00	Westcook.....	N.B.....	46 25
Wasing.....	Ont.....	38 50	West Cook's Cove.....	N.S.....	29 00
Washagami (closed 31-10-26)...	Ont.....	61 16	Westcott.....	Alberta..	41 06
Wastina.....	Alberta..	70 30	West Demars.....	B.C.....	181 94
Watabeag.....	Ont.....	58 00	West Devon.....	P.E.I....	213 50
Waterfield.....	Sask.....	45 00	West Ditton.....	P.Q.....	28 75
Waterford.....	N.S.....	119 50	Westerdale.....	Alberta..	64 25
Waterford.....	N.B.....	122 45	West Erinville.....	N.S.....	56 45
Waterhen.....	Man.....	45 00	Westerham.....	Sask.....	91 20
Waterloo.....	N.S.....	35 10	Westleigh.....	Sask.....	15 30
Waternish.....	N.S.....	64 00	Westerly.....	N.S.....	12 05
Waters.....	Ont.....	83 50	Western Head.....	N.S.....	110 00
Waterside.....	N.S.....	34 00	Westfield.....	N.S.....	60 50
Watervale.....	N.S.....	38 95	Westfield Centre.....	N.B.....	297 68
Watford.....	N.S.....	39 00	West Flamborough.....	Ont.....	220 00
Watling.....	N.B.....	9 50	West Glassville.....	N.B.....	57 00
Watt Lake.....	Alberta..	21 00	West Glenmount.....	N.S.....	31 15
Watts.....	Alberta..	332 15	West Gravenhurst.....	Ont.....	170 60
Watun River.....	B.C.....	65 35	West Guildford.....	Ont.....	183 40
Watt Section, Sheet Harbour	N.S.....	179 45	Westhazel.....	Sask.....	73 00
Wattsford.....	Alberta..	50 00	West Head.....	N.S.....	282 65
Waubamick.....	Ont.....	149 33	West Jeddore.....	N.S.....	144 80
Waugh.....	N.B.....	119 00	Westlake.....	Sask.....	39 10
Waugh.....	Alberta..	297 50	West Lakevale.....	N.S.....	24 00
Waugh's River.....	N.S.....	116 00	West Lawrencetown.....	N.S.....	79 75
Waupoos.....	Ont.....	226 40	West Liscomb.....	N.S.....	40 15
Waverley.....	Ont.....	176 10	West Lochaber.....	N.S.....	16 00
Wavy Bank (closed 1-5-26)....	Man.....	Nil	West Mabou Harbour.....	N.S.....	10 00
Wawashkesh (summer office)	Ont.....	404 00	West Middle Sable.....	N.S.....	89 70
Waveig.....	N.B.....	109 00	Westmount North.....	N.S.....	70 10
Waybrook.....	Alberta..	23 74	West Newdy Quoddy.....	N.S.....	195 45
Wayerton.....	N.B.....	17 50	West Northfield.....	N.S.....	137 22
Weald.....	Alberta..	115 37	West Petpeswick.....	N.S.....	32 02
Wealthy.....	Alberta..	12 50	West Plains.....	Sask.....	67 74
Weatherley.....	N.S.....	52 05	West Point.....	Sask.....	90 62
Weaver.....	N.B.....	Nil	West Port Clyde.....	N.S.....	60 86
Weaver Settlement.....	N.S.....	35 25	West Quaco.....	N.B.....	291 30
Weaver Siding.....	N.B.....	41 50	West River.....	N.B.....	57 00
Weiden.....	Man.....	61 80	West Roachvale.....	N.S.....	49 00
Weirstead.....	P.Q.....	114 15	West Rosaireville.....	N.B.....	36 00
Welland Junction.....	Ont.....	205 87	West St. Andrews.....	N.S.....	18 50
Wellfield Settlement.....	N.B.....	13 00	West Side of Middle River...	N.S.....	90 50
Welling.....	Alberta..	102 55	West Springhill.....	N.S.....	27 50
Wellington.....	N.S.....	75 50	West Tarbot.....	N.S.....	26 00
Wellington Station.....	N.S.....	75 50	Westward Ho.....	Alberta..	104 03
Wells.....	N.B.....	20 00	West Wingham.....	Alberta..	39 35
Wellsbrook.....	N.B.....	50 50	Wexford.....	Ont.....	52 02
Wellsville.....	Alberta..	18 00	Weymouth Falls.....	N.S.....	49 00
Wenham Valley.....	Alberta..	58 38	Weymouth Mills.....	N.S.....	203 00
Weno (closed 20-12-26).....	Alberta..	Nil	Whalen Island (summer office).....	Ont.....	126 00
Wensley.....	Ont.....	89 00	Wharreliffe.....	Ont.....	114 00
Wentworth.....	N.S.....	81 00			
Wentworth Creek.....	N.S.....	23 40			

Non-Accounting Post Offices—Continued

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts			\$ cts
Wharton.....	N.S.	12 00	Willowlea.....	Alberta...	59 00
Whatcheer.....	Alberta...	49 55	Willow River.....	B.C.	666 30
Wheat Centre.....	Alberta...	78 30	Willowvale.....	Sask.	17 80
Wheatley River.....	P.E.I.	81 25	Willowview.....	Man.	23 00
Wheaton Mills.....	N.B.	44 00	Willson Lake.....	Sask.	86 00
Wheaton Settlement.....	N.B.	60 00	Wilmot Valley.....	P.E.I.	97 10
Wheatstone.....	Sask.	134 10	Wilson.....	Ont.	68 70
Wheeler (opened 1-10-26).....	Alberta...	31 94	Wilson Cove.....	N.S.	38 50
White.....	Ont.	25 92	Wilson Creek.....	B.C.	72 04
Whitebeech.....	Sask.	68 50	Wilson Landing.....	B.C.	43 73
White Deer.....	P.Q.	119 21	Wilson's Corners.....	P.Q.	124 80
Whitefish Falls (opened 14-6-26).....	Ont.	259 00	Wilson's Mills.....	P.Q.	19 00
White Fish Lake.....	P.Q.	26 30	Wilson's Point.....	N.B.	49 95
White Fox.....	Sask.	70 25	Wimmer.....	Sask.	262 93
Whitehall.....	Ont.	106 48	Windigo.....	P.Q.	572 75
White Head Percé.....	P.Q.	224 07	Windleshaw (opened 1-5-26).....	Man.	43 50
Whitemud (closed 15-1-27).....	Sask.	6 81	Windsor, Walkerville, Sub-Office No. 1 (opened 15-2-27).....	Ont.	(a)
White Point.....	N.S.	33 00	Windsor, Walkerville, Sub-Office No. 2 (opened 15-2-27).....	Ont.	(a)
White Rapids.....	N.B.	28 00	Windsor Sub-Office No. 5 (opened 17-1-27).....	Ont.	(a)
White Rock Mills.....	N.S.	279 11	Windsor Lake.....	Sask.	33 50
White's Brook.....	N.B.	222 25	Windygates.....	Man.	145 79
White's Corner.....	N.S.	56 25	Windy Lake.....	Ont.	126 78
White's Cove.....	N.B.	142 40	Wine Harbour.....	N.S.	118 95
Whiteside.....	Ont.	153 60	Wine River.....	N.B.	39 95
Whiteside.....	N.S.	94 50	Winfield (opened 1-2-27).....	Alberta...	58 00
White's Lake.....	N.S.	43 25	Wingard.....	Sask.	109 25
White's Mills.....	N.B.	22 50	Wingle.....	Ont.	50 50
White's Mountain.....	N.B.	15 00	Wingello.....	Sask.	45 00
White Settlement.....	N.B.	30 00	Winnipeg, Derry (closed 30-6-26).....	Man.	(b)
Whitestone.....	Ont.	121 45	Winnitoba (re-opened 1-6-26).....	Man.	53 25
White Sulphur.....	B.C.	343 95	Winsloe.....	P.E.I.	163 00
White Star.....	Sask.	26 00	Winslow South.....	P.Q.	24 55
Whitewood Grove.....	Ont.	66 40	Winterburn.....	Alberta...	169 00
Whitewood Hills (closed 30-9-26).....	Sask.	1 65	Winthorpe.....	Sask.	128 50
Whitney.....	N.B.	164 00	Winton.....	Sask.	22 25
Whitworth.....	P.Q.	189 00	Wisdom.....	Alberta...	34 00
Whycocomagh Bay (North side).....	N.S.	7 00	Wishart.....	Sask.	229 02
Whycocomagh Mount.....	N.S.	4 00	Wishart Point.....	N.B.	74 00
Whycocomagh Portage.....	N.S.	16 00	Wisla.....	Man.	42 65
Whytecliffe.....	B.C.	207 25	Wiste.....	Alberta...	176 27
Whytewold.....	Man.	232 53	Wittenburg.....	N.S.	79 00
Wickham.....	N.B.	89 00	Wiwa Hill.....	Sask.	51 00
Widewiew.....	Sask.	98 85	Woermke.....	Ont.	46 94
Widewater.....	Alberta...	322 28	Wolf Creek.....	Alberta...	186 45
Wiggins.....	Sask.	33 00	Wolfe.....	Sask.	273 56
Wikwemikong.....	Ont.	184 72	Wolf Lake.....	P.Q.	167 68
Wilburn.....	N.S.	20 00	Woman River.....	Ont.	296 93
Wild Horse (late Sage Creek) (opened 1-2-26).....	Alberta...	48 74	Wood.....	Ont.	34 00
Wildmere.....	Alberta...	227 55	Wood Bay.....	Man.	193 47
Wild Rose.....	Sask.	70 70	Woodbend.....	Alberta...	53 55
Wile Settlement.....	N.S.	19 00	Woodbine.....	N.S.	10 10
Wileville.....	N.S.	22 00	Woodbourne.....	N.S.	35 80
Wilfrid.....	Ont.	174 65	Woodfield.....	N.S.	29 35
Willard.....	Man.	15 00	Woodglen.....	Alberta...	34 62
Willard Mills.....	P.Q.	Nil	Woodington.....	Ont.	200 75
Willesden Green.....	Alberta...	46 00	Woodland Bay (summer office).....	P.Q.	43 50
Willet (opened 23-9-26).....	Ont.	73 80	Woodley, (opened 1-3-27).....	Sask.	20 00
William.....	P.Q.	58 05	Wood Island.....	N.B.	20 00
Williamsdale.....	N.S.	46 00	Wood Island West.....	P.E.I.	17 80
Williams Point.....	N.S.	25 00	Wood Lake.....	N.B.	12 00
Willisville.....	Ont.	194 00	Woodmore.....	Man.	128 90
Willoughby.....	B.C.	86 50	Woodpecker.....	B.C.	92 62
Willow Beach (opened 1-7-26).....	Ont.	106 70	Wood Point.....	N.B.	88 00
Willowdale.....	Ont.	1,567 35	Woodridge.....	Man.	477 08
Willowdale.....	N.S.	30 50	Wood River.....	Alberta...	41 43
Willowfield.....	Sask.	5 00	Woodroffe.....	Ont.	81 08
Willowford.....	B.C.	76 00			
Willow Grove.....	N.B.	21 15			
Willow Hill.....	Sask.	14 20			

(a) For Revenue see under Windsor Sub-Offices.

(b) For Revenue see under Winnipeg Sub-Offices.

Non-Accounting Post Offices—*Concluded*

Name of Post Office	Province	Revenue	Name of Post Office	Province	Revenue
		\$ cts.			\$ cts.
Woodroyd.....	Man.....	10 00	Yarrow.....	B.C.....	73 54
Woodside.....	P.Q.....	64 89	Yates.....	Alberta...	31 30
Woodside.....	N.B.....	64 75	Yearley's.....	Ont.....	80 00
Woodvale.....	N.S.....	41 00	Yellow Creek, (opened 1-1-27)	Sask.....	34 05
Woodville.....	N.S.....	45 72	Yeoman's.....	Sask.....	168 34
Woodville.....	N.B.....	14 00	Yone.....	N.B.....	15 00
Woodward's Cove.....	N.B.....	270 00	York Centre.....	P.Q.....	248 00
Wordsworth.....	Sask.....	406 00	York Mills.....	Ont.....	129 73
Woolchester (closed 15-11-26)	Alberta...	7 88	Youghall.....	N.B.....	19 00
Wreck Cove.....	N.S.....	86 21	Young's Cove.....	N.B.....	180 00
Wrightville.....	Sask.....	34 00	Ypres.....	Sask.....	90 51
Wrigley.....	Alberta...	Nil			
Wyborn.....	Ont.....	41 50	Zalicia.....	Man.....	71 00
Wyatt Bay.....	B.C.....	220 85	Zant.....	Man.....	43 00
Wycollar.....	Sask.....	24 25	Zawale.....	Alberta...	4 75
Wyecombe.....	Ont.....	188 75	Zbaraz.....	Man.....	18 20
Wylie.....	Ont.....	19 77	Zelena.....	Man.....	50 00
Wynot.....	Sask.....	113 57	Zenon Park.....	Sask.....	313 50
Wyse's Corner.....	N.S.....	63 00	Zeta.....	Ont.....	10 75
Wyvern.....	N.S.....	33 50	Zetland.....	Alberta...	260 50
			Zhoda.....	Man.....	40 34
Yankee Harbour.....	N.S.....	19 00	Zincton.....	B.C.....	256 00
Yarn.....	P.Q.....	88 70	Ziska.....	Ont.....	97 00
Yarmouth Centre.....	Ont.....	75 00	Zoldovara.....	Alberta...	9 50
			Zoria.....	Man.....	19 00

DOMINION OF CANADA

REPORT

OF THE

MINISTER OF PUBLIC WORKS

ON THE

WORKS UNDER HIS CONTROL

FOR THE

FISCAL YEAR ENDED MARCH 31

1927

Submitted in Accordance with the Provisions of Chapter 39, Section 34, of the
Revised Statutes of Canada



OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1927

*To His Excellency the Right Honourable Viscount Willingdon, G.C.S.I.,
G.C.M.G., G.C.I.E., G.B.E., Governor General and Commander in Chief
of the Dominion of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

I have the honour to lay before Your Excellency the Report of the Department of Public Works of Canada, for the fiscal year ended March 31, 1927.

I have the honour to be, sir,

Your Excellency's most obedient servant,

J. C. ELLIOTT,
Minister of Public Works.

OTTAWA, October 21, 1927.

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REPORT

OF THE

DEPUTY MINISTER OF PUBLIC WORKS

FOR THE

FISCAL YEAR ENDED MARCH 31, 1927

DEPARTMENT OF PUBLIC WORKS, CANADA

OTTAWA, October 15, 1927.

Hon. J. C. ELLIOTT, K.C.,
Minister of Public Works,
Ottawa, Ont.

SIR,—I have the honour to submit the report of the Department of Public Works for the fiscal year ended March 31, 1927.

EXPENDITURE

The total expenditure incurred by the department during the fiscal year 1926-27 on its various works of construction, maintenance and operation amounted to the sum of \$14,421,933.96.

The details of this outlay may be classified as follows:—

Harbour and river works.. . . .	\$ 3,835,913 56
Dredging, plant, etc..	1,918,797 93
Roads and bridges.. . . .	9,717 03
Public buildings.. . . .	6,984,720 41
Telegraphs.. . . .	802,494 72
Miscellaneous.. . . .	199,309 32
Civil Government.. . . .	670,980 99
	\$ 14,421,933 96

As compared with the total for last year, there is a decrease of \$4,092,900.73, accounted for by a decrease of \$2,460,379.24 for harbours and rivers, \$431,427.40 for dredging, \$294,356.59 for roads and bridges, \$793,603.99 for public buildings, \$53,649.21 for telegraphs, \$45,751.78 for miscellaneous, and \$13,732.52 for civil government.

REVENUE

The revenue for the year amounted to the sum of \$635,857.94 and is made up as follows:—

Graving docks.. . . .	\$ 120,402 52
Rents.. . . .	96,314 71
Telegraphs.. . . .	309,488 06
Casual revenue.. . . .	108,604 65
Ferries.. . . .	1,048 00
	\$ 635,857 94

As compared with last year, there is a decrease of \$33,377.08. The decrease in revenue from rents amounts to \$34,279.41, from casual revenue \$45,930.13, and from ferries \$3,494.57; the increase in revenue from graving docks amounts to \$35,019.97 and from telegraphs (net traffic revenue) \$8,694.17.

HARBOUR AND RIVER WORKS

The total expenditure in this branch was \$3,835,913.56, which is \$2,460,-379.24 less than last year's outlay.

The following is a list of the works which have been completed during the year:—

Nova Scotia.—Arisaig, wharf construction; Finlay Point, construction of breakwater-wharf; Hall's Harbour, breakwater extension; Little Judique Ponds, construction of breakwater-wharf; Lower Sandy Point, breakwater construction; Main-à-Dieu, wharf construction; Parrsboro, wharf construction; Port Maitland, breakwater construction.

New Brunswick.—Escuminac, construction of part of breakwater; Grand Harbour (Ingall's Head), breakwater construction; Green Point, pier construction; Mill's Point (Northumberland county), wharf enlargement and repairs; Shediac, wharf repairs; West St. John, construction of cattle shed.

Quebec.—Cap de la Madeleine, wharf improvements and freight shed; Caughnawaga, reconstruction of wharf; Chandler, landing-wharf extension; Father Point, wharf repairs and improvements; Maria, reconstruction of wharf; Matane, reconstruction of wharf; St. Antoine de Tilly, wharf reconstruction; Ste. Pétronille, I.O., wharf improvements.

Ontario.—Burlington, breakwater extension; Chute à Blondeau, reconstruction of wharf; Goderich, reconstruction of north pier and breakwater; Kin-cardine, pier repairs; Oshawa, harbour improvements; Port Arthur, construction of temporary pile breakwater and rubble mound breakwater; Port Burwell, reconstruction of part of east pier and rubble mound construction; Port Maitland, reconstruction of east pier; Port Stanley, harbour improvements; Thessalon, breakwater extension; Toronto (eastern channel), reconstruction of part of west pier.

Manitoba.—Dauphin Beach, reconstruction of wharf; Victoria Beach, wharf extension.

British Columbia.—Esquimalt, installation of machinery and air compressor plant and construction of steel floating caissons at dry dock.

The following works under contract were in progress at the end of the fiscal year:—

Nova Scotia.—Dingwall (Aspy Bay), breakwater construction.

Prince Edward Island.—Miminegash, reconstruction of north breakwater; New London, construction of breakwater; West Point, construction of outer block of wharf.

New Brunswick.—Courtenay Bay (St. John), breakwater extension and dry dock dredging; West St. John, electric hoist and boom swinger.

Quebec.—Cap à l'Aigle, wharf repairs; Grosse Isle, western wharf repairs; Nicolet, jetty repairs; Quebec, River St. Charles, sluices; St. Gédéon (Lake St. John), wharf; Tadoussac (Anse Tadoussac), stone ballast work.

Ontario.—Kenora, wharf; Midland, wharf construction; Port Burwell, reconstruction of outer end of east pier.

British Columbia.—Fraser River (Woodwards Slough), dam reinforcement; Nootka, wharf repairs.

Esquimalt Dry Dock.—The construction of the graving dock at Skinner's Cove, Esquimalt Harbour, for which a contract was let in January, 1921, to Peter Lyall & Sons Construction Company, Limited, was proceeded with and is nearing completion.

The total amount paid the contractors during the year was \$232,870.

In June, 1926, a contract was awarded to the Colby Crane and Engineering Company of Vancouver for the supply and erection of an electrically operated travelling crane. The work is progressing rapidly and it is expected this contract will be completed early next fiscal year.

DREDGING

The sum expended under this heading amounted to \$1,918,797.93, which is \$431,427.40 less than the outlay of the previous year.

Two dredges, two tugs, three scows and one launch, for which the department had no further use, were disposed of. A dredge was sunk during a storm and another dredge was dismantled.

In British Columbia, operations were continued in the Fraser river main channel and the Fraser river north arm, and work was performed at other points on this river as well as in the Lower Columbia river. The other principal places at which dredging was done are False creek, New Westminster, Port Mann, Squamish, and Vancouver.

In Manitoba, navigation was maintained on the Red river and at points on lake Winnipeg. Dredging was also performed at Gimli and Pine Creek, and in the Manigotogan river.

In Ontario, important dredging was done at Blind River, Byng Inlet, Cobourg, Collingwood, Fort William, Goderich, Honey Harbour, Kingston, Kingsville, Midland, Owen Sound, Pelee Island, Pembroke, Port Arthur, Port Burwell, Port Dover, Port Maitland, Port Stanley, Prescott, Rondeau, Sault Ste. Marie, Toronto, and Waupoos, and in the Sydenham and Thames rivers.

In Quebec, important dredging was performed at Anse à Beaufils, Batiscan, Bersimis, Cap de la Madeleine, Chandler, Chicoutimi, Choisy, Como, Contrecoeur, Harricana river, Lachine, Magdalen islands, Matane, Rivière du Loup (en haut), Rivière St. François, Trois Rivières, and Valleyfield.

In New Brunswick, dredging was done at Campbellton, Cape Tormentine, Courtenay bay, Dalhousie, Gaspereaux river, and St. John.

In Nova Scotia, important dredging was done at Antigonish, Little Bras d'Or, Liverpool, Lunenburg, Margaree Harbour, North Sydney, Parrsboro, Petit de Grat, Smith's Cove, St. Mary's river, Sydney, and Whyecomagh.

In Prince Edward Island, dredging was done at Alberton, Brae Harbour, Charlottetown, Red Point, Savage Harbour, Souris, and Victoria.

Special reports, to the number of 119, were forwarded to the Department of Marine covering the works of dredging performed during the season, so that mariners might be kept acquainted, by means of alterations to charts and notices to mariners, with such work as has been accomplished.

FERRIES

The tolls collected from the twenty-eight licenses issued for 1926-27 amount to \$1,048. One new ferry route, namely, Aultsville, Ontario, and Louisville, New York, was licensed during the year.

PUBLIC BUILDINGS

The sum expended on construction, maintenance and repairs of public buildings throughout the Dominion was \$6,984,720.41, which is \$793,603.99 less than the outlay of last year.

Of this amount \$1 537,899.05 was expended on construction and improvements of public buildings, and \$5,446,821.36 on repairs and maintenance.

The following buildings and works were completed during the year:—

Nova Scotia.—Lawlor's Island Quarantine Station, engineer's cottage; Pictou, addition to public building; Stellarton, public building.

New Brunswick.—Chipman, public building; St. John, reconstruction of old post office; St. John, Partridge Island Quarantine Station, frame cottage; South Nelson, public building.

Quebec.—Maniwaki, public building; Montreal, alterations to general post office, postal stations "H" and "R", new examining warehouse and construction of inspection and fumigation station; Rimouski, addition to public building; St. Jérôme, alterations to public building; Thetford Mines, alterations to public building.

Ontario.—Gravenhurst, public building; Kitchener, public building; Ottawa, alterations and improvements to Rideau Hall and grounds; Port Colborne, public building; Stouffville, public building; Wiarton, public building.

The following works were still under construction at the close of the year:—

Quebec.—Chicoutimi, addition to public building; Hull, research station; Kenogami, public building; Limoilou, public building.

Manitoba.—Winnipeg, grain inspection building.

British Columbia.—Bentinck Island Lazaretto, three additional huts and one cottage.

MILITARY BUILDINGS

The following work was undertaken and completed:—

Winnipeg, Man.—Fort Osborne Barracks, stables.

The following work was still under construction at the close of the year:—

Esquimalt, B.C.—R.C.N. Barracks and H.M.C. Dockyard, boat-house and torpedo depot.

LEASES

The cost of maintaining the public buildings was \$5,446,821.36, of which \$1,358,103.72 was paid out as rentals for buildings or parts of buildings within the Dominion occupied by different departments.

At the end of the fiscal year 1926-27 the number of leases in force was 410, a decrease of thirteen from the preceding year. The rentals for 1925-26, as shown in last year's report, amounted to \$1,367,974.02. The rentals for 1926-27 show a decrease of \$9,870.30.

The following is a table showing the number of leases in force and rentals paid in each province:—

Nova Scotia.. . . .	19	\$	36,238 02
Prince Edward Island.. . . .	5		842 50
New Brunswick.. . . .	19		12,888 64
Quebec.. . . .	67		87,880 02
Ontario (exclusive of Ottawa).. . . .	96		186,057 88
Ottawa.. . . .	51		678,881 25
Manitoba.. . . .	28		70,035 63
Saskatchewan.. . . .	47		77,422 10
Alberta.. . . .	44		140,384 33
British Columbia.. . . .	32		66,813 35
Yukon.. . . .	2		660 00
	410	\$	1,358,103 72

In addition to the above an amount of \$25,385.17 was paid in connection with Canada House, London, England, viz., \$9,733.32 for rent of site, and \$15,651.85 for rates and taxes, including arrears.

RECONSTRUCTION OF PARLIAMENT BUILDINGS

Memorial Chamber.—The altar stone was carved and set in position. Stones from the battlefields of the Great War and the brass plates commemorative of the eight battles were set in the floor. The floors of the Memorial Chamber and ante-room were pointed and the stonework around the carving blocks was cleaned and pointed, as completed by the carvers. Seventeen marble panels were polished, 2,250 letters cut and 1,100 letters gilded on these panels. The modelling and carving of the two lions, with shields, at the entrance to the ante-room was completed, as well as the keystone above the entrance. Thirteen bosses have been completed in the ante-room. One of the three stained-glass windows was delivered and fitted into place. The carving of the Chamber, which is being done under contract, is about one-half completed.

Generally.—Four bronze lighting standards were placed in the entrance hall and bronze electroliers were provided for the Senate Chamber, Speaker's quarters and main corridors. Screens and fittings were made for the Senate and Commons post offices. The fittings include lock boxes and drawers, registration booths, counters, wickets, etc. The screens are of oak with ornamental ironwork, and the box and drawer fronts are of bronze.

TELEGRAPHS

At the close of the fiscal year the pole mileage was 10,736 $\frac{3}{4}$ miles, wire mileage 13,818 $\frac{1}{8}$ miles, cables 353 $\frac{1}{2}$ knots; with 1,082 offices.

The messages sent during the year aggregated 536,842, as compared with 522,796 for the preceding year, an increase of 14,046.

The expenditure on construction, repairs and maintenance was \$802,494.72, as against \$856,143.93 for 1925-26, a further decrease of \$53,649.21, supplementing decreases of \$64,227.49 in 1922-23, \$19,210.90 in 1923-24, \$35,159.12 in 1924-25, and \$49,374.67 in 1925-26, making a total decrease of \$221,621.39 in the last five years.

As regards revenue, the net traffic revenue derived from the operation of the Government Telegraph Service during 1926-27, was \$296,413.75, showing an increase over 1925-26 of \$8,694.17, distributed amongst the various provinces as follows:—

	Increase	Decrease
Cape Breton	\$ 1,165 40	.....
Bay of Fundy	265 01	.....
Chatham-Escuminac . . . . .	.....	\$ 158 42
Magdalen Islands	576 96	.....
North Shore East of Bersimis	3,306 95	.....
North Shore West of Bersimis . . . . .	.....	2,192 86
Quebec County	467 09	.....
Orleans System	43 02	.....
Pelee Island . . . . .	.....	80 80
Saskatchewan . . . . .	.....	154 05
Alberta . . . . .	.....	1,272 55
Dawson-Ashcroft	7,399 69	.....
British Columbia Mainland . . . . .	.....	4,001 56
Vancouver Island	3,330 29	.....
	<hr/>	<hr/>
	\$ 16,554 41	\$ 7,860 24
Net increase	\$ 8,694 17	

The above statement shows an increase in revenue in every district except six. On the Chatham-Escuminac lines the decrease was mostly due to a lower average earning rate per message than the previous year.

The decrease in revenue from the lines on the north shore St. Lawrence, west of Bersimis, is more than made up by a decrease of \$2,873.05 in the cost of maintenance for the year. This was due to the changing of the Chicoutimi office from a salaried to a commission office.

The decrease in Pelee Island was the result of interruptions in the service between the island and the mainland, due to breaks in the cable during the summer.

In Saskatchewan and Alberta a further abandonment of lines has affected the revenue. In Alberta the decrease in revenue was also caused by the reduction of rates to competing points.

The decrease in revenue from the British Columbia Mainland System was mainly due to the withdrawal of the telegraph service from Kamloops, Vernon and Kelowna. This was done to avoid overlapping of services, the Canadian National Railway having completed their line into the Vernon-Kelowna territory. However, this withdrawal has resulted in a saving of \$6,534.04 in operating expenses, thus more than compensating for the loss in revenue.

To meet a requirement of the Excise Act passed at the session of 1922, there was collected for the Department of National Revenue a tax of \$6,508.15 on all telegraph business handled by the Government Telegraph Service.

The gross revenue from all sources was \$309,488.06.

NATIONAL GALLERY

During the year the work of the National Gallery has been productive of a greater growth and wider recognition of Canadian art. In the development in Ottawa of a strong and representative collection of works of art the National Gallery has reached a degree of accomplishment where it can show a very creditable number of pictures, drawings and prints by the Old Masters of an exceptionally high quality and standard.

The success of the work of the National Gallery in the encouragement and cultivation of artistic taste and public interest in fine arts is shown in the fact that the exhibitions of art throughout the country are attracting a continually increasing amount of public appreciation. The annual exhibition of the National Gallery demonstrated the high degree of originality and technical proficiency attained by Canadian artists, which has attracted for them the favourable attention of the important art centres of the world. An increasing public interest in the annual exhibitions and a greater estimation of the value of Canadian art is clearly indicated by the sales to private purchasers from this year's exhibition which were the largest on record.

Free public lectures were given in Ottawa during the winter and numerous others were arranged for elsewhere. The library of written lectures illustrated by lantern slides has been further extended and is proving very valuable in the work of art education in places where personal lecturing is impracticable. Under the supervision of qualified instructors, approximately 5,000 school children were taken through the National Gallery during the year.

Loan exhibitions were held in the following cities and towns:—

Halifax, N.S.; Montreal, P.Q.; Fort William, Guelph, Napanee, Ottawa, Stratford, Toronto, Walkerville, Ont.; Winnipeg, Man.; Moose Jaw, Sask.; Calgary, Edmonton, Alta.; New Westminster, Victoria, B.C.

Among the principal accessions made to the collection during the year were twenty-one oil paintings, the titles of which, with the names of the authors, will be found in the report of the National Gallery included in this volume.

Appended to this report will be found detailed statements from the different branches, giving full particulars of the various works carried out by the department during the year.

I have the honour to be, sir,
Your obedient servant,

J. B. HUNTER,
Deputy Minister.

PUBLIC BUILDINGS

By T. W. Fuller, Acting Chief Architect

NOVA SCOTIA

GLACE BAY

Public Building.—The entire roof covering was renewed and a new hatch and vents were made. The chimney, flagpole, and vent stack were reflashed and the cornice was repaired. The front parapet wall was taken down and rebuilt. The inside of the building was kalsomined and the outside painted.

HALIFAX

Customs House.—Improvements were made to the heating system, and the roof and dome were repaired.

Lawlor's Island, Quarantine Station.—Repairs were made to the boiler house and bath house. Locks were put on the doors, the windows reputtied, broken glass was replaced, and the plumbing repaired. A branch electric service line to the new cottage was erected. A basin and sink were also installed in this cottage.

Rockhead Hospital.—General repairs and improvements were made and the building was put in order to receive immigrant patients.

PICTOU

Public Building.—The addition referred to in last year's report was completed.

STELLARTON

Public Building.—The new building, described in last year's report, was completed. The supply and installation of interior fittings was carried out under contract. The grounds were graded and seeded, walks were laid, and a fence was built at the rear.

GENERALLY

Minor alterations, improvements or repairs were made, or painting done to the public buildings at Arichat, Guysborough, Liverpool, New Glasgow, Sydney, and Truro.

PRINCE EDWARD ISLAND

GENERALLY

Minor repairs and improvements were made to the public buildings at Charlottetown, Georgetown, and Tignish.

NEW BRUNSWICK

BATHURST

Public Building.—New boilers were installed and alterations made to the heating system. New hardwood floors were laid in the caretaker's quarters and minor repairs attended to.

CAMPBELLTON

Public Building.—Additional lock boxes, 175 in number, were placed in the post office. Minor repairs were also made.

CHATHAM

Public Building.—Office accommodation was provided in the basement for the Special Preventive Officer of the Department of Customs and Excise. Additional lighting was installed and minor repairs were made.

CHIPMAN

Public Building.—The building, described in last year's report, was completed and the post office fittings, boxes, etc., were installed.

EDMUNDSTON

Public Building.—A room in the basement was fitted up for armoury purposes. Additional letter boxes and lights were put in the post office and minor alterations and repairs made.

Customs and Immigration Building.—Street lamps were placed in front of the building.

ST. JOHN

Customs Building.—Additional radiators were provided and the old wooden sewer was replaced by one of tile pipes. General repairs were made to the plumbing and minor repairs and improvements were also made to the building.

Old Post Office Building.—The work of reconstruction which was under way last year has been completed. An electric clock was placed in the gable. Alterations were made to the heating system, call bells provided for the Public Works offices, an iron ladder was placed in the elevator shaft, and minor improvements and repairs were made.

Quarantine Station, Partridge Island.—The interior of one of the cottages was redecorated. An oil storage tank was installed. In the third-class detention building, ten wall fixtures and 110 drop light fixtures were provided. A large jacket heater was placed in the main hospital. In the auxiliary detention building the plumbing and furnace pipes were renewed, twenty-four drop lights installed, and the roof of the building was resingled. New plumbing was put in the medical officers' old residence and new stairs were placed in the laboratory building.

SOUTH NELSON

Public Building.—The new building, described in last year's report, was completed.

QUEBEC

CHICOUTIMI

Public Building.—A contract was awarded for the construction of an addition to the east side of the building, to provide increased accommodation for the postal and customs services. The new part will be 23 feet wide and 44 feet deep, two stories high. The exterior walls will be of stone to match the present work and will have stone coping above the roof which will be of tar and gravel.

HULL

Public Building.—Alterations were made to the heating apparatus. Additional radiation was provided.

Research Station.—A contract was awarded for the construction of a biological laboratory for the Health of Animal's Branch, the funds being provided by the Department of Agriculture and the building erected on the grounds of the research station. The building is of fireproof construction, the walls are of brick with stone trimmings, the foundation is of concrete, and the floors are of reinforced concrete supported by steel beams and columns. The main part of the building is three stories high with basement, while the part connected to the old animal house, and the passage to the stable are one story high. The building is heated by a vacuum low pressure steam heating system.

KENOGAMI

Public Building.—A contract was awarded for the construction of a public building, of brick with stone sills, steps, etc., on a site having a frontage of 65 feet on Ste. Famille street by 100 feet on King George avenue. The building will be 44 feet by 33 feet 6 inches, one and one-half stories high with a one story annex, 18 feet by 11 feet 6 inches. It will be heated by hot water and lighted by electricity.

LAPRAIRIE

Public Building.—The grounds around the building, which had been levelled last year, were fenced in.

MANIWAKI

Public Building.—The building, described in last year's report, was completed, and the fittings and lock boxes were installed.

MONTREAL

General Post Office.—Oil burning machines were installed, repairs made to boilers, etc., and a temperature regulator and additional radiation provided. Partitions were erected, floors renewed and minor improvements and repairs made. New motor generator sets and a switch board were installed, and the necessary changes made to the wiring, etc., to suit the change from direct to alternating current. The freight lift was overhauled.

Postal Station "B".—Repairs were made to the roof. A new toilet room was provided on the mezzanine floor. A new hot-water boiler was installed and minor alterations and repairs were made.

Postal Station "C".—The entire building was repainted. A 7-foot extension was added to the chimney and sundry repairs and improvements were made.

Postal Station "F".—The cornice and the parapet wall were taken down and rebuilt, and the stonework below the cornice was reset. The roof was repaired and minor improvements were effected.

Postal Station "H".—Practically the whole of the building was renovated and painted. New wiring was laid for the underground electric service and considerable repairs and improvements were made to the heating and plumbing systems.

Postal Station "R".—The interior fittings were installed under contract. One of the boilers was fitted with an oil burning equipment and double windows were made for the sky-light.

Public Works Building (Old Inland Revenue Building).—The ground floor was cleaned, repaired and painted and sundry alterations were made.

New Examining Warehouse.—The alterations commenced last year, to provide improved accommodation for the Preventive Service, were completed. New walls were built, metal-clad doors provided and the ceilings of the rooms and of the passage lowered to the underside of the beams. The floors were repaired, collapsible doors installed and 176 windows fitted with metal weather strip. The exterior stonework was repointed. The electric work, necessitated by the change of the primary service from direct to alternating current, consisted in the supply and installation of four motor generator sets, new circuit breakers, transformers, panels, cable, wiring, etc. Minor repairs were made, as well as improvements and additions, to the plumbing and heating systems. Several rooms and passages were cleaned and renovated.

Old Customs House.—Alterations were made in the offices of the Department of Marine and Fisheries. Partitions were erected, a door was cut and a toilet room provided for the Radio Branch. Repairs were made to woodwork, radiators moved and rewiring done. The caretaker's quarters, the passage and offices were cleaned and repainted.

Immigration Detention Hospital.—Alterations and improvements were made to the interior of the building. Partitions were built, doors cut, a dumb-waiter was installed, steel frames with bars and wire screens were placed in windows and two steel gates erected on the top floor. The heating plant was repaired, two sinks were provided and the entire building was renovated.

Forest Products Laboratories.—The roof was repaired, three galvanized iron and wired-glass sky-lights were erected and minor repairs made.

Generally.—Sundry repairs and improvements were made to postal stations "A" and "St. Henri".

QUEBEC

General Post Office.—The paving of the yard at the rear of the building was completed and concrete retaining walls were built.

Limoulin Public Building.—A contract was awarded for the construction of a public building. The site for this building was purchased in 1925 and has a frontage of 144 feet on La Canardière road and a depth of 90 feet to a lane at the rear. The building is to be 52 by 40 feet, two stories high with basement and a one story extension, 29 feet by 14 feet 6 inches. The foundation walls will be of concrete faced with stone above the grade and the upper stories will be of stone backed with brick. The building will be heated by a hot-water system and lighted by electricity. The first floor will be occupied by the post office and on the second floor there will be three offices and the caretaker's quarters.

Savard Park Hospital.—The brick wall on the north side was repointed, a new wire fence was erected at the front of the building and the old fences were repaired. Storm porches were provided for the north doors and minor repairs and improvements made. The plumbing fixtures in one of the toilet rooms were removed and a sink and cupboard installed.

RIMOUSKI

Public Building.—The addition referred to in last year's report was completed and the post office fittings were installed. The building was rewired, alterations were made to the heating system, and new boilers supplied.

ST. JÉRÔME

Public Building.—The alterations commenced last year were completed and the fittings installed.

THETFORD MINES

Public Building.—Additional working space was provided for the postal service, and the customs offices were moved from the first to the second floor. Old partitions were removed and new ones erected. A wall was taken down and a steel girder supported on brick piers put in. Openings were closed and doors cut. The plumbing and electric fixtures were moved, changes were made in the heating system, and minor repairs effected.

GENERALLY

Minor alterations, improvements or repairs were made, or painting done to the public buildings at Buckingham, Louiseville, Rock Island, St. Hyacinthe, St. Jean, and Victoriaville.

ONTARIO

BRIDGEBURG

Public Building.—A new toilet room was provided on the second floor and repairs were made to the plumbing.

CORNWALL

Public Building.—Alterations and additions were made to the heating and plumbing systems.

FORT WILLIAM

Customs Building.—Alterations were made for the accommodation of the Income Tax office. The work done consisted in erecting partitions, providing a separate entrance, installing cashiers' cages, shelves, etc., and making minor repairs.

GRAVENHURST

Public Building.—The new building under construction last year was completed. A contract was awarded for the fencing, grading, and sodding of the grounds.

KITCHENER

Public Building.—The alterations and additions described in last year's report were completed. The fencing, grading, etc., of the grounds is being done by contract.

OTTAWA

Generally.—The maintenance and repair work to the Government-owned buildings was carefully attended to. Considerable painting and interior decoration was done during the year. The grounds, roads and walks about the buildings were kept in good condition.

Paving.—The roadway on St. Patrick street, from McKenzie avenue to the Interprovincial bridge, was resurfaced with asphalt.

Parliament Buildings.—The work in the tower, which is being done under contract, is progressing. Four bronze lighting standards were placed in the entrance hall. Bronze electroliers were provided for the Senate Chamber, Speaker's quarters and the main corridors. Screens and fittings were made for the Senate and Commons post offices. The fittings include lock boxes and drawers, registration booths, counters, wickets, etc. The screens are of oak with ornamental ironwork and the box and drawer fronts are of bronze. These fittings are ready to be installed during the recess.

Rideau Hall.—Extensive alterations and improvements were made to Government House. The boundary fence was repaired, 500 feet being rebuilt. The cottage and laundry buildings were also repaired.

Victoria Memorial Museum.—The work on the front of the building, commenced last year, was completed. A large window was set in, part of the wall veneered and a stone coping was built over the entrance. Nepean and Wallace stone was used to match that of the building.

Experimental Farm.—Alterations, additions and repairs were made to several of the buildings.

PARKHILL

Public Building.—A new septic tank was constructed to take care of the sewage from the building.

PETERBORO

Customs House.—Alterations were made to provide an examining warehouse for the Department of Customs, which previously occupied rented quarters.

PORT ARTHUR

Customs Building.—A new service cable was installed. Alterations were made in the offices of the Postal and Express Branches. The heating plant was repaired and minor repairs and improvements were effected.

PORT COLBORNE

Public Building.—The new building described in last year's report was completed, and the post office and customs fittings were installed.

STOUFFVILLE

Public Building.—The building for the construction of which a contract was let last year was completed, and the interior fittings were installed.

TORONTO

General Post Office.—Alterations were made to accommodate the postmaster and his executive staff, who were moved from the terminal station. The interior and exterior of the building were repainted.

Terminal Station.—The postmaster, the district superintendent, and staffs were moved to other quarters in order that alterations could be made to prepare for the installation of mechanical equipment for the handling of mails. All partitions were removed from the fourth floor and part of this story was turned over to the Postal Parcel Branch of the Customs.

Postal Stations "C" and "G".—The interior and exterior of the buildings were completely redecorated.

Meteorological Building.—Alterations were made to the heating system and a circulating pump was installed.

WIARTON

Public Building.—The new building, described in last year's report, was completed and the post office fittings installed.

WINDSOR

Immigration Building.—This building was completely renovated.

GENERALLY

Painting was done or minor repairs, improvements or alterations made to the public buildings at Almonte, Arnprior, London, and Renfrew.

MANITOBA

WINNIPEG

General Post Office.—Repairs were made to the mosaic floor and marble dado in the public lobby. A new metal parcel chute was constructed from the mezzanine floor to the basement. Improvements were made in the electric lighting of the third floor. Alterations were also made to the customs parcel office and a new counter was put in. Changes were made in the basement to provide space for the carpenter's shop. A sump pit was constructed and a hand pump installed.

Grain Inspection Building.—A contract was awarded for the construction of a building to be erected in the railway yard on Jarvis avenue, at the junction of McKenzie street. The site is leased from the Canadian Pacific Railway for a period of twenty years at a nominal rent of one dollar a year. The main portion of the building will be two stories high with basement and will accommodate the office, sampling room, rest room and lockers. The other portion will be one story high and will be utilized as a cargo sample store-room. The building will be of brick construction with stone trimmings on a concrete foundation. It will be heated by steam and lighted by electricity.

GENERALLY

Minor alterations, improvements or repairs were made, or painting done to the public buildings at Emerson, Minnedosa, Morden and Stonewall.

SASKATCHEWAN

GRAVELBOURG

Public Building.—The interior and exterior of the building were painted. General repairs were executed. Plumbing fixtures were installed and connection was made with the town waterworks and sewers.

INDIAN HEAD

Forestry Nursery Station.—The various buildings were connected to the municipal electric light plant and the necessary transmission line was laid.

MELFORT

Public Building.—The concrete walls in front of the building were renewed and the areas to the boundary line paved. A part of the basement was fitted up for an armoury and cupboards, racks, etc., were provided.

NORTH BATTLEFORD

Immigration Hall.—The top floor of the building was sheathed inside and made habitable, and minor repairs were carried out.

Public Building.—General repairs were made including the renewal of the roof covering. The windows were fitted with metal weather strip.

REGINA

Customs Examining Warehouse.—The roof was renewed and the whole building repainted.

GENERALLY

Minor alterations, improvements or repairs were made, or painting done to the public buildings at Humboldt, Lloydminster, Moose Jaw, Prince Albert, Saskatoon and Weyburn.

ALBERTA

GENERALLY

Minor alterations, improvements or repairs were made, or painting done to the public buildings at Calgary, Edmonton, Lethbridge and Spirit River.

BRITISH COLUMBIA

BENTINCK ISLAND

Lazaretto.—Three additional huts for Chinese lepers were erected, and work was commenced on the construction of a frame cottage for the assistant caretaker.

VANCOUVER

Winch Building.—Further alterations were made on the west side of the first floor and a contract was awarded for the supply and installation of fittings for the Customs and Excise offices.

GENERALLY

Minor alterations, improvements or repairs were made, or painting done to the public buildings at Cumberland, Duncan, Fernie, Greenwood, Ladysmith, Nanaimo, New Westminster, Revelstoke, Union Bay, Victoria and William Head (quarantine station).

MILITARY HOSPITALS

LONDON

Westminster Hospital.—Contracts were awarded for alterations and additions to pavilion "H". A new observation room was constructed and openings were cut in the walls of ward No. 1 to give access to the basement where a bath-room was provided. Iron guards were placed in all the windows of ward No. 1 and of the sun room. The gutters, down pipes and flashings to the roofs of the main hospital group, power-house and laundry buildings were repaired or renewed as required. Changes and additions were made to the plumbing fixtures including baths, showers, basins, sinks, etc., and the necessary piping was laid. Alterations and additions were also made to the isolation building. Minor repairs, improvements and painting were done to the buildings generally.

STE. ANNE DE BELLEVUE, P.Q.

Hospital.—Decayed beams were renewed, additional ones placed and the floors levelled. Sixteen grilles were installed and minor repairs made.

Nurses' Home.—The roof of the west wing was re-covered.

MILITARY BUILDINGS

WINNIPEG, MAN.

Fort Osborne Barracks.—A contract was awarded for the first section of the permanent stable. This section consists of four stables with a central harness building and will accommodate 100 horses. The building is one story high with concrete foundations and terra cotta walls finished in stucco. The fittings are of iron. The old boilers of the power-house were removed and replaced by a new water tube boiler, and the location of the hot-water storage tanks was changed.

ESQUIMALT, B.C.

R.C.N. Barracks and H.M.C. Dockyard.—A contract was awarded for the construction of a boat-house and torpedo depot to accommodate the shipwrights' and machine shop, the joiners' and riggers' shop, the boat slips and the boiler house. The building will have a concrete foundation, brick walls, steel columns and beams to support floors and roof, double wood truss, mill construction floors and asbestos roofing. It will be heated by steam and lighted by electricity. General repairs were made in the barracks and dockyard.

HARBOUR WORKS

By K. M. Cameron, Chief Engineer

NOVA SCOTIA

ARICHAT

The upper 4 feet of the pier portion of the public wharf was reconstructed. This comprised the renewal of the crib logs, stringers, plank, guardrail, and some fenders.

ARISAIG

The new or northern wharf, built under contract, was completed in September. It consists of a cribwork structure, with creosoted sheathing on the substructure, 241 feet in length and 17 feet in width, with the exception of the outer 42 feet, which is 25 feet in width. The work is 18 feet in height at the outer end. General repairs were made to the approach by day labour.

BEACH MEADOWS

A skidway, 90 feet in length by 20 feet in width, was constructed on the beach, and a small breakwater built on the seaward side of this skidway for a length of 70 feet. This work was built of solid native timber cribwork filled with ballast and has a width of 10 feet and an average height of 4 feet. A heavy stone talus was placed on the seaward side of the work.

DIGBY

General repairs and renewals were made to the wharf, ramp, freight shed, and floating fenders. A driveway of 2-inch plank, 400 feet long and 25 feet wide, was laid over the existing covering. The high level loading-platform, 17 feet wide and 100 feet long, was also re-covered.

DINGWALL

A contract was entered into for the construction of a round timber crib-work breakwater, for a length of 1,000 feet and in widths at the base of 10, 15, 20, and 25 feet, located on the north side of the entrance through the bar. This is for the purpose of protecting the entrance and assisting the current in deepening the channel. During the year the structure was built for a distance of 606 feet. The inner 357 feet varies in width on top from $8\frac{1}{2}$ to 13 feet and in height from 7 to $25\frac{1}{2}$ feet. The remaining 249 feet of the work varies in width on top from 16.3 to 19.2 feet and in height from 17 to 19.9 feet. The work has a batter of 1 in 8 on the channel or south side and of 1 in 4 on the seaward or north side. The sides are close-sheathed with 4- and 6-inch spruce and hardwood. Since this portion was constructed the governing depth in the entrance channel has increased from 2 to 6 feet at L.W.O.S.T., which permits small craft to enter and leave at all times of the tide.

FINLAY POINT

A breakwater-wharf was constructed under contract. It is 395 feet long and 18 feet wide, with an "L" at the outer end, $49\frac{1}{2}$ feet long, projecting 19 feet from the west side. The work is built of native timber throughout and is fully ballasted. The seaward side and outer end are sheathed with 5-inch hardwood sheathing. There is 5 feet of water at the outer end at low water.

GRAND ÉTANG

Repairs were made to the top of the outer cribwork portion of the two channel protection piers. Close piling was placed on 100 feet of the inner cribwork on the western side and on 30 feet at the inner end of the east brush and stonework. Close face piling was also placed on the outer end of the eastern pier. A travelling strip of 2-inch spruce plank was laid along the centre of the new highway bridge.

HALL'S HARBOUR

The construction of a cribwork extension to the west breakwater, 100 feet long, 27 feet wide, and 29 feet high, was carried out under contract.

INVERNESS

A cribwork section, 85 feet long, was placed on the seaward side of the east pier where it was undermining. Face piles were driven over a distance of 250 feet. The top of the inner end of the pier was levelled. Ballast poles, ballast, and covering were placed on six bays at the outer end. Brush was laid along the beach for a length of 1,600 feet and 2,500 grass plants were set, making in all about 5,000 plants in this protection work.

KELLY'S COVE

Part of the old cribwork in the centre of the breakwater was removed and replaced by a new block, 92 feet long, 32 feet wide, with an average height of 20 feet. The work involved the construction of 58,850 cubic feet of native timber stone-filled cribwork.

LITTLE JUDIQUE PONDS

A breakwater, 369 feet long by 18 feet wide, was constructed under contract. It is built of native timber cribwork fully ballasted, and is sheathed with 5-inch hardwood on the seaward side and the outer end. There is $4\frac{1}{2}$ feet of water at the outer end at low water, and the top of the covering is 10 feet above L.W.O.S.T.

LOWER L'ARDOISE

Repairs were made to the concrete wall along the seaward side of the breakwater, and to the boulders and concrete in the talus of the outer portion.

LOWER SANDY POINT

The contract work was resumed and the 200-foot breakwater of native timber stone-filled cribwork completed. It is 20 feet wide on top, varying in height from 12 to $21\frac{1}{2}$ feet, with a batter of 3 in 12 on the seaward side and 1 in 12 on the harbour side.

MAIN-À-DIEU

The construction of a crib and pile wharf, commenced last year under contract, was completed. The wharf is 312 feet long and 20 feet wide, with the exception of the outer 25.2 feet, which is 40.7 feet wide. From the outer end 25.2 feet is of native timber cribwork, 204.8 feet of piling, 32 feet of native timber cribwork, and 50 feet of clay and gravel fill.

MARGAREE HARBOUR

A cribwork block, in the west pier, 48 feet long, 12 feet wide, and 11 feet deep, was demolished and reconstructed. This work was fully ballasted and sheathed on the seaward side, and covered with 3-inch spruce planks. Ballast floors and ballast were placed in four bays, and some broken covering and sheathing renewed.

PARRSBORO

Wharf.—The construction of a new cribwork wharf, begun last year under contract, was completed. The stone and gravel approach is 109 feet long and from 20 to 30 feet wide on top. The portion of the wharf from the approach to the angle is 211 feet long and 30 feet wide, 20 feet of this width being of native timber cribwork and 10 feet of pile trestle work. The portion beyond the angle and extending to the outer end of the old wharf is 349 feet long and 30 feet wide, 6 feet of this width being of pile trestlework and 24 feet of native timber cribwork for a distance of 200 feet. The remaining 149 feet of the work is of solid cribwork for its whole width of 30 feet. On the harbour side there is a sloping automobile landing ramp, 145 feet long and 10 feet wide, extending from the top of the work to an elevation of 12 feet above the bottom. Situated 70 feet from the outer end is an open shaft, 10 by 18 feet, extending from the deck to within 4 feet of the bottom. This was provided for a proposed automobile elevator service. At the back of the wharf, opposite the elevator shaft, is a turning platform, 14.9 feet wide, 24.8 feet long at its wharf contact and tapering to 9.8 feet at its outer end, supported on pile trestles.

Beach Protection.—Repairs and renewals were effected to the western end of the work, the portion rebuilt being 105 feet in length. Minor repairs were also made to the sheathing.

PORT HOOD ISLAND (SMITH'S COVE)

An extension, 66 feet long, 12 feet wide on top, with an average height of 17 feet, was made to the cribwork breakwater, and a portion of the detached beach-protection wall, 150 feet long, $6\frac{1}{2}$ to 10 feet wide, and 4 feet high, was constructed. These works were completed except a portion of the sheathing, fenders, and ballast.

PORT MAITLAND

A stone-filled native timber cribwork breakwater was built under contract 1,200 feet west of the west breakwater-wharf. It is 401 feet long by 20 feet wide on top, and from 7 to 21.4 feet high, with batters 3 in 12 and 1 in 12.

SALMON RIVER

A 240-foot section of the channel retaining wall was torn down and rebuilt of stone-filled cribwork with an average width of 15 feet and an average height of 17 feet. A block, 60 feet long by 15 feet wide, with an average height of 6 feet, was constructed at the end of the wall.

GENERALLY

Repairs were made to the following works:—

Abercrombie Point, wharf; Amherst Point, wharf; Anderson's Cove, breakwater; Barrington Passage, wharf; Battery Point, breakwater; Bayfield, wharf; Bayport, wharf; Bear Cove, breakwater; Big Harbour, wharf; Black Point, breakwater; Black Rock (Colchester), breakwater-wharf; Black Rock (C.B. North), protection work; Boulardarie Centre, wharf; Brooklyn, breakwater and wharf; Canning, wharf; Caribou Island, breakwater; Centreville, wharf; Chester, wharf; Cheverie, wharf; Church Point, wharf; Culloden, breakwater; Drum Head, breakwater; East Berlin, breakwater; Eastern Harbour, wharf; East Jordan, breakwater-wharf; Feltzen South, breakwater; Fisherman's Harbour, wharf; Forbes Point, wharf; Fourchu, harbour protection works; French River, wharf; Gabarous, breakwater; Graff Beach, breakwater; Half Island Cove, protection works; Hampton, breakwater; Harbourview, wharf; Herring Cove, breakwater; Indian Point, wharf; Iona, wharf; Isaac's Harbour, wharf; Johnston's Harbour, wharf; Kempt Head,

wharf; La Have Ferry, road; Little Anse, breakwater; Livingstone's Cove, wharf; Long Point, wharf approach; Louis Head, breakwater; Lower West Pubnico, wharf; Lower West Ship Harbour, wharf; Lowland Cove (Pleasant Bay), slipway; Mabou Harbour West, breakwater; Malagash, wharf; Malignant Cove, jetty; Marble Mountain, wharf; Margaretville, breakwater; Meteghan, breakwater and wharf; Meteghan River, breakwater; Middle East Pubnico, wharf; Middle West Pubnico, boat landing; Mill Cove, breakwater; Moose Harbour, wharf; Morden, wharf; Neil's Harbour, wharf; Newellton, wharf; North West Cove, breakwater; Orangedale, wharf; Ostrea Lake, wharf; Parker's Cove, breakwater; Petite Rivière, breakwater; Pleasant Bay, wharf; Poirierville, wharf; Port Greville, breakwater; Port Joli, wharf; Port Lorne, breakwater; Port Medway, wharf; Port Mouton, wharf; Portuguese Cove, skidway; Port Wade, wharf; Poulamon, wharf; Riverport, revetment wall; Ross Ferry, wharf; St. Joseph du Moine, breakwater-wharf; Sambro, wharf; Sandy Cove, breakwater; Seaforth, breakwater; Seal Harbour, breakwater; Shag Harbour, wharf; Shelburne, wharf; Soldier's Cove, wharf; South Lake, protection works; Three Fathom Harbour, breakwater; Toney River, channel pier; Trout Cove, breakwater; Troy Pond, road; Wallace, wharf; West Arichat, breakwater; Western Shore, wharf; Whitehaven, canal blocks; Whycocomagh, wharf; Windsor, wharf; Wreck Cove, breakwater; Yarmouth Bar, protection works; Young's Landing, wharf.

PRINCE EDWARD ISLAND

LITTLE SANDS

The seaward side and the outer end of the breakwater-wharf were very badly damaged by a storm which occurred in October, 1925. This necessitated the rebuilding of the seaward wall for a height of 12 feet and a length of 70 feet, together with the entire front end for a width of 30 feet. The new face was sheathed with 10- by 10-inch hardwood timber, while the 4-inch deck which was damaged or carried away was replaced, and all settlement in ballast made up throughout the entire work. In addition to this the approach, 60 by 15 feet, was also ballasted and covered with new 3-inch plank. The roadway approach was graded up with gravel, and the whole structure placed in first-class condition.

MIMINEGASH HARBOUR

As the outer 232 feet of the northern breakwater was seriously damaged by late fall storms, the reconstruction and strengthening of this portion became a necessity in the interest of the harbour. This work is being carried out under contract. The inner portion is 125 feet long by 22 feet wide, and the balance or the outer block, 34 feet wide. Creosoted piles were first driven around the existing work at 8-foot centres, these being waled with 9- by 10-inch timber and sheathed with hardwood plank driven 2 feet into the bottom. All piles are connected with 12- by 12-inch caps, while 6- by 12-inch timbers are placed between them, the whole top being covered with 3-inch plank. Actual construction work commenced in October, and when operations were suspended for the season in December all creosoted piles were in place, the inner portion, for a length of 90 feet, being practically completed.

NEW LONDON HARBOUR

Work in connection with the new breakwater, now being built under contract, on the eastern side of the harbour, was resumed and carried on continuously until December, when it was found necessary to suspend operations owing to weather conditions. The work done consisted in driving the balance of the

bearing and close piling, putting on the remaining 12- by 12-inch walings, cross-heads and intermediates, the 6- by 12-inch stringers, and the greater portion of the 4-inch covering on the outer 300 feet. The whole work is now practically completed with the exception of the placing of a small quantity of brush and stone filling for a distance of 324 feet, immediately inward of the outer block. While the work was in progress scouring of the bottom on the outer 300 feet occurred, thereby necessitating considerably more filling than was provided for in the original estimate.

VICTORIA

A portion of the eastern side of the pierhead, for a length of 30 feet by a width of 14 feet, which was badly damaged by action of the teredo and carried away by ice, was rebuilt up from low water. The stringers and covering on the adjoining top section, for a length of 50 feet, were levelled up and repaired as found required. In addition to this a small warehouse, to accommodate late potato shipments, was constructed by day labour on the inner eastern side of the pierhead. This building is 18 by 35 feet with 9-foot posts, and has a square pitch roof and double floor. The interior walls are sheathed with tongued and grooved boards. Three outside sliding doors were provided, together with additional inside doors, while the whole exterior was shingled and all trim painted.

GENERALLY

Repairs were made to the following works:—

Alberton, roadway approach; Annandale, pierhead; Belfast, wharf; Georgetown Harbour, Queen's wharf and railway wharf; Graham's Pond Harbour, jetties; Lambert's, pier; Naufrage Harbour, breakwater; Southport, wharf; Summerside, railway wharf; Tignish Harbour, breakwater; Vernon River, north wharf; West Point, wharf.

NEW BRUNSWICK

BARKER'S

The outer 20 feet of the high water wharf, which was in a decayed condition, was removed to low water summer level. Two rows of piles were driven along the front face in a length of 41 feet and cut off at low water summer level. The outer row was driven close, and the inner row at 4 feet centre to centre. These piles were capped with iron straps and secured to the old work with chains. Another row of close piles was driven along the upper side in a length of 52 feet from the front face. Approximately 426 cubic yards of stone and 25 cubic yards of gravel were delivered at the wharf. Of this material 220 cubic yards of the stone were placed in the work, and the balance was kept on the ground for future use. A temporary ice slope was erected over the outer 15 feet of the upper side of the low water wharf.

BURTON COURT HOUSE

A reinforced concrete slab, 1-foot thick, was placed over the ice slope of the public wharf for a length of 23 feet from the front face. A concrete wall, with two concrete corner piers, was built along the front face, 54½ feet in length, and along the lower side for 20 feet. The outer 80 feet of the wharf was filled with stone preparatory to laying a concrete floor.

CAPE BALD

Temporary timber foundations and removable forms were made for the caissons which are being built to protect the breakwater. Four large reinforced concrete caissons, each 20 feet long, 10 feet high, and from 6 to 8 feet wide,

were constructed. The foundation for those to be placed on the north side of the breakwater was partly prepared with the aid of a diver. The departmental scow was repaired, caulked, and tarred. Repairs were also made to the stone crusher, concrete mixer, and hoisting engine, and 182 cubic yards of granite stone were purchased, part of which was crushed and used in the construction work.

DALHOUSIE

The work consisted in quarrying 675 cubic yards of large stone, and placing it along a section, 280 feet long, where a gap had occurred in the seaward face of the breakwater. A further quantity of 400 cubic yards of stone was quarried, and is now on hand for future work.

ESCUMINAC

A contract was entered into for the construction of a section of the proposed breakwater. The completed work is 315 feet long on the seaward side, and comprises a central portion of 185 feet lying roughly magnetic north and south, a northwesterly wing of 51 feet and a southwesterly or shoreward wing of 79 feet. The width is 24 to 26 feet, except on the shoreward wing, where the widths are 36 and 22 feet. The southern 44½ feet of this wing is of round timber cribwork. The remainder has close faces of square timber. The outer face, the ends, and the inner side of the southern 44½-foot length are sheathed with 4-inch creosoted plank, and the remainder of the inner face with 3-inch creosoted plank. The fenders are also of creosoted timber. A wave-break, 5 feet high, was built along the seaward side for a length of 271 feet.

GRANDE ANSE

General repairs were made to the pierhead of the breakwater, which had been damaged by storms in October, 1925. Two sections of the wave-break, 9 feet and 40 feet long, were renewed. At the foot of the ice slope 436 cubic yards of large stone were placed in three sections, 40 feet, 15 feet, and 30 feet long, respectively. The stringers and covering were renewed and repaired, and 104 cubic yards of stone ballast placed in two sections, one 13 feet long and the other 50 feet long. New 4-inch planks were also placed on the trestle approach where the old covering was decayed and broken.

GRAND HARBOUR (INGALL'S HEAD)

The construction of the shore section of the proposed breakwater was carried out under contract. The completed work is 225.2 feet long, about 25 feet wide on top, and 26½ feet high at the outer end. It is of round timber stone-filled cribwork, sheathed with 4-inch plank to high water level on the outer side and end, with a wave-break 5 feet high along the outer side. To make a safe landing place for boats, 119.3 cubic yards, place measurement, of rock ledges were removed from the beach inside the breakwater. A fence, 763 feet long, was erected by day labour along the inner side of the departmental right of way.

GREEN POINT

The construction under contract of a pier to protect the westerly side of the proposed harbour was completed. The pier is of cribwork consisting of an approach, 322 feet long by 15 feet wide, and a pierhead, 34½ feet square. The approach, which is of round timber, is sheathed on both sides, the inner section, 144 feet long, with 3-inch plank, and the outer 178 feet with 4-inch plank. The pierhead is a close-faced cribwork block with a wave-break along the outer face. A wire fence, 133 rods long, was constructed along the side of the right of way.

HUMPHREY'S

A concrete wall, with four concrete fender piers, was built along the lower side of the wharf in a section 114 feet long. It is about 7 feet high at the outer end and 13 feet at the inner or high water section. The area at the rear of the wall was filled with stone.

LOWER CARAQUET

Near the shore end of the round timber cribwork block and span wharf a section, 200 feet long, which had settled, was levelled up with additional face timbers. Four spans were filled in with cribwork sides, the old and decayed covering and stringers were removed, and a solid fill of stone, clay, etc., was made in the inner 660 feet. The plank covering of the outer section was temporarily repaired and a stone-filled cribwork retaining wall, 125 feet long, 4 feet wide, and 6 feet high, was built along the inner side of the wharf to prevent scouring.

MCDONALD'S POINT

A concrete wall was built along the face of the wharf for 28 feet on the upper side and for 32 feet on the lower. Two concrete corner posts and a concrete slip were built at the outer end. A concrete floor was also laid across this end for a width of 21 feet. The space behind the walls was filled with stone and the wharf surfaced with gravel. Repairs were made to the wooden high water fender post on the graded section of the wharf.

MILL'S POINT

The repair and enlargement of the wharf commenced last year under contract was completed. The cribwork on the six spans of the approach was filled with stone, and the wharf, from the inner to the outer end of the sixth block, a length of 405 feet, was levelled with stone and gravel. An upper face timber and a creosoted cap timber were placed along the sides. On the remainder of the approach, a length of 834 feet, the upper tiers of round logs were repaired, and creosoted stringers, 3-inch covering, and cap timber were laid. The original pierhead was repaired by renewing the upper round timbers and laying creosoted stringers, cap, and 3-inch covering, except over a section, 75 by 30 feet, where the covering was untreated. A cribwork block, 20 by 71 feet, was built on the northwest side of the pierhead, and sheathed with 4-inch creosoted plank. The sheathing on the remainder of the pierhead and blocks was rebolted or renewed. A freight shed, $10\frac{1}{2}$ by $14\frac{1}{2}$ feet, was built by day labour on the pierhead.

PALMERS

A reinforced concrete wall, $13\frac{1}{2}$ feet high, supported on piles driven last year, was built across the front of the high water wharf, extending 9 feet on the upper side and 12 feet on the lower side. Two concrete fender posts were constructed at the outer corners. The level of the outer 20 feet of the pierhead was raised 4 feet with stone and covered with a 6-inch reinforced concrete floor. The level of the remaining portion of the pierhead and of the entire approach was raised from 1 to 2 feet with stone, and seven timber fenders were placed on the face of the wharf. The high water wharf is of cribwork, 157 feet long, the approach being 14 to 18 feet wide and the pierhead 50 feet long by 41 feet wide.

PORT ELGIN

A wharf was constructed having a frontage of 238 feet and a length of 125 feet on the lower side. The upper side adjoins the Canadian National Railway embankment. The wharf consists of a row of creosoted piles driven 4 feet centre to centre along the front and lower sides, and tied with steel rods to

anchor piles, 10 feet in the rear, driven 8 feet centre to centre. The interior is filled with mill edgings, brush, and material pumped in by dredge *P.W.D. No. 12*, and retained with 3-inch plank laid close and horizontally against the inside of the main piles. In places likely to decay or subject to the attack of the teredo, creosoted plank was used. The outer face is finished with square cap timber and 3-inch plank is laid over the stringers embedded in the filling, for a width of 15 feet along the front. The remainder of the work is surfaced with cinders.

SHEDIAC

The repairs to the wharf made under contract were completed. The old and decayed caps, covering, stringers, cross-ties and longitudinals were removed. The best of the old timbers were used in the construction of cribwork blocks to fill the inner four spans. These blocks were filled with old timber and stone ballast. The whole inner 372 feet of the wharf, including the above blocks, were surfaced with quarry waste, additional stone filling being first placed over the low sections. Over the outer 735½ feet, 3,602 lineal feet of new round logs were used, and creosoted stringers, covering and cap timbers laid. The bulkheads closing the outer three spans were rebuilt or repaired with walings and 4-inch creosoted plank. Around the wharf 4-inch creosoted sheathing was placed where the original sheathing had been carried away. Four creosoted mooring posts were also placed.

SHIPPIGAN

The covering of the inner section of the public wharf was repaired by renewing approximately 1,000 feet b.m. of 3-inch plank. The outer section was made serviceable by laying temporarily 3-inch creosoted plank over the old covering. About 14,000 feet b.m. of creosoted and 32,000 feet b.m. of untreated timber was purchased.

ST. JOHN HARBOUR

Courtenay Bay.—The work of completing the dredging of the channel from the main harbour channel to Courtenay Bay basin progressed very slowly. Considerable delays were encountered on account of the very difficult material to be dredged. The material on the site, where dredging remains to be done, consists of very large boulders, cemented in hard pan and clay and in many instances too large for the dredge to handle. The channel is completely dredged, with the exception of two margins on the outer end. The total amount of material dredged during the year was 103,989 cubic yards.

Test Borings on the Site of First Unit Ocean Terminals.—Complete borings to rock were taken over the site of the proposed first unit of the ocean terminals. Test blocks for the detection of limnoria have been placed in close proximity to the dry dock, and were regularly forwarded to the Biological Station at St. Andrews, N.B. The results of these tests for the past two years have been negative.

WEST ST. JOHN

Maintenance.—Considerable repairs were made to the wharves, sheds, platform, etc., in the harbour. In shed No. 15 a small portion of the floor, which is on a solid filling, was renewed in concrete, it being the intention to ultimately replace the remainder of this floor with concrete. An experiment was made with creosoted hardwood flooring in the other sheds which are built on piling. Vertical and floating fenders were renewed where necessary. The roofs of the old cattle shed and of the original potato shed, as well as the railway trestle leading to the potato shed, which were practically worn out, were also renewed. Repairs to the concrete in the walls of dock No. 15, disintegrated by the action of sea water, were continued. Lumnite cement was used in a portion of this work.

Partridge Island.—The low water landing which was damaged during the previous winter was renewed by placing additional braces and fenders. The flooring was replanked and covered with wire mesh. In connection with the water supply two hydrants on the island were renewed.

WHITE'S COVE

The old cribwork of the wharf was removed to low water level along the front, for 177 feet on the lower side and $71\frac{1}{2}$ feet on the upper side, and replaced with a concrete wall for a length of 32 feet on the front and for the above lengths on the sides. On the lower side the wall increases in height from 5.6 feet at the outer to 14.6 feet at the inner end. A concrete floor was laid on a section, 32 feet long by 21 feet wide, at the outer lower corner and four concrete fender posts were built on the lower side and three on the upper side. The approach was filled and graded with earth in a length of about 150 feet and a width of 50 feet, and a riprap wall was built along the upper side. Hardwood fenders were placed along the concrete faces.

WOLF BROOK

A round timber cribwork retaining wall was constructed along the eastern side of the stream, at the entrance. The wall is 166.5 feet long, from 4 to 10 feet high, and from 11 to 35 feet wide. There is an "L" or return of 35 feet at the outer end. A channel, 45 feet wide and with a maximum depth of about 6 feet, was excavated from the river basin, across the beach, in a length of about 150 feet, to give 4 feet of water at neap high tides. The excavation was done by scrapers, and the material was deposited in the rear of the retaining wall.

GENERALLY

Repairs were made to the following works:—

Albert, wharf; Back Bay, wharf; Bathurst, wharf; Bay du Vin, wharf; Bayside, wharf; Bedford, wharf; Burn's, wharf; Burnt Church, wharf; Burton, wharf; Campbellton, wharves; Caraquet, wharves; Carter's Point, wharf; Chipman, wharf; Chockfish, breakwater; Chocolate Cove, wharf; Cocagne Church, wharf; Cumberland Bay, wharf; Cumming's Cove, wharf; Dipper Harbour, wharf; Douglas Harbour, wharf; Durham, wharf; Earle's, landing-wharf; Fairhaven, wharf; Gerow's, wharf; Grandigue, wharf; Gunter's, wharf; Harvey Bank, wharf; Hatfield Point, wharf; Leonardville, wharf; L'Etête, wharf; Little Black River, wharf; Long Point, wharf; Lord's Cove, wharf; Lorneville, wharf; Maugerville, wharves; McGowan's, wharf; Millidgeville, ferry landing; Neguac, wharf; New Mills, wharf; North Head, breakwater-wharf; Oak Point, wharves; Oromocto, wharf approach; Petit Rocher, breakwater; Richardson, wharf; Richibucto Beach, protection works; Richibucto Cape, breakwater; Rothesay, wharf; St. Andrews, wharf; St. George, wharf; St. Stephen, wharf; Sand Point, wharf; Scotchtown, wharf; Taylortown, wharf; Tracadie, wharf; Upper Caraquet, wharf; Welchpool, wharf; Westfield, wharf; White Head, wharf; Williams, wharf; Wilmot's, wharf; Wilson's Beach, wharf; Young's Cove, wharf.

QUEBEC

ANSE AUX GASCONS

The break in the old wharf was rebuilt with round timber cribwork and filled with stone ballast. The reconstructed section is 125 feet long, 20 feet wide and 13 feet high.

BAIE ST. PAUL

The wharf berth was lengthened 130 feet on a width of 32 feet and a 3-foot bed of stone, 12 feet wide, was laid outside. The work involved the placing of 560 cubic yards of stone and 100 cubic yards of pebbles.

CAP DE LA MADELEINE

A wooden freight shed, 120 feet long by 60 feet wide, with a concrete foundation, was constructed on the wharf. This shed has a concrete floor, five double sliding doors and four windows. The exterior was given three coats of paint. The work was done by contract.

CAPE COVE

The following repairs were made to the wharf: the slip on the east face was rebuilt and filled with 50 cubic yards of stone ballast; twenty 4-inch deals were renewed in the planking; a double 2-inch flooring was laid for a length of 715 feet and a width of 15 feet; 2,100 lineal feet of 10- by 10-inch stringers were replaced; 500 cubic yards of stone was put in the wharf; and a break in the shore end portion of the wharf was repaired and rebuilt.

CAP ST. IGNACE

The floor stringers on a length of 385 feet of the wharf approach were completely renewed, and the culvert, over the ditch crossing the earth approach, was repaired.

CAUGHNAWAGA

The reconstruction of the wharf under contract was completed. During the year, the concrete flooring was finished and the fender posts were placed. Improvements and repairs were also made to the wharf and waiting-room by day labour. Four additional fenders and three additional mooring posts were placed on the wharf to accommodate the ferry boats. The beacon was placed at the back of the headblock, and the coping of the wharf was repaired. The inside of the shed was sheathed and a ceiling provided. The exterior was painted and the interior painted and varnished. The approach from the public road to the wharf was levelled with broken stone.

CHANDLER

An extension to the landing-wharf was built under contract, 308.4 feet being constructed in round timber open-faced cribwork and 201.5 feet in square timber close-faced cribwork. The outer bays of the cribwork are of creosoted timber from the bottom to 2 feet above low water level. The width of the round timber portion is 22 feet for 242.5 feet and widens gradually to 40 feet for the next 62.9 feet. The close-faced square timber portion is 40 feet in width.

CHICOUTIMI BASIN

A new shelter, 40 by 20 feet, was built on the wharf. The rear part of the wharf was regraded with gravel and the wooden flooring repaired. The upper part of the slip was lowered. A new slip was constructed for service in the spring and fall when the pontoon cannot be used. The downstream 180 feet of the wharf was demolished in preparation for its reconstruction.

FATHER POINT

The repairs and improvements to the wharf, which were begun last year under contract, were completed. Protection pilework was put in for a length

of 112.3 feet along the east face of the wharf, north of the reinforcing cribwork which was built last year. The extension at the outer end, 40 by 40 feet, was completed, and 389 protection piles were driven along the east and west faces of the wharf. Cap timbers and sheathing were placed on this protection pilework. Urgent repairs were made to the flooring and sheathing of the wharf, and the sidewalk leading from the wharf to the Government buildings located in the vicinity was renewed and extended.

FOX RIVER

A hole in the shore end of the wharf was filled with stone and a break in the flooring repaired. The outer end of the wharf, for a length of 40 feet, was raised 29 inches and levelled. The flooring, stringers and a row of ties upon a length of 120 feet were renewed. At the northwest corner of the wharf, twenty-four piles were driven, 50 cubic yards of stone ballast was placed at the head of the wharf, and fifty-five new deals were put in the flooring where most urgently required. The roof of the shed and the road approach to the wharf were repaired.

GRANDE ENTRÉE, M.I.

Four small cribs were constructed, placed inside the pilework built last year, and attached thereto to prevent it from being raised by the ice. The cribs were sunk in 11 feet of water and filled with stone. The area between the cribs was filled in with stone and brush, and that between the west end of the wharf and the shore was closed with a breastwork of stones and fascines. This was done to keep the water from coming in the rear of the pilework and to stop ice formation.

GRANDE RIVIÈRE

A wooden trestle bridgeway, 100 feet in length, was built to permit traffic over the destroyed part of the wharf. The reconstruction of this section was commenced, but owing to adverse weather conditions the work was discontinued. A large portion of the required materials was delivered on the site. The breastwork protection along the shore, east of the wharf, was repaired. Several timbers were renewed and the whole structure was filled with stone and gravel.

GRINDSTONE

In order to strengthen the walls of the cribwork, fifty turnbuckle rods were placed across the wharf structure, and stone ballast was put in where necessary.

HAVRE ST. PIERRE (POINTE AUX ESQUIMAUX)

The 193 feet of the approach to the wharf, which was burnt, was replaced by a stone embankment. It is 30 feet wide at the top, covered with gravel and has a concrete roadway 15 feet wide for the entire length. Concrete entrances to the sheds were also constructed. Another shed, 62 by 20 feet, was erected.

LES ÉBOULEMENTS

The work done to the wharf consisted in repairing the shed, regrading the macadam surface, renewing part of the railing, and repairing the wooden flooring. The sheathing along the western fixed slip was also renewed.

LOUISEVILLE

During the summer the old pile protection work, adjoining the wharf and protecting the approach, fell into the river carrying with it part of the approach. To replace this protection work seventy-five new piles, from 30 to 32 feet long,

were driven about 18 feet into the ground. The heads of these piles were bolted to a 6- by 12-inch fender which was anchored every 5 feet. To strengthen the northwestern corner of the pile wharf, two British Columbia fir piles, 12- by 12-inches by 36 feet, were driven. These piles were anchored by a 1½-inch iron rod embedded in a concrete anchor block, 4 by 4 by 4 feet. Minor repairs were made to the high level wharf and to the flooring of the shed. The work was done by day labour.

MALBAIE

The 15-foot break made in the deep water wharf by a storm during the fall of 1926 was rebuilt from low water line and filled with stone ballast.

MARIA

The reconstruction of a portion of the superstructure of the landing-wharf was carried out under contract. The width is 20 feet for a length of 702 feet, and 30 feet for the remaining length of 184 feet. The height averages 5 feet. The ties, stringers, flooring, cap pieces and sheathing were renewed.

MATANE

Eastern Breakwater.—The sheathing on the sloping side of the outer portion of the breakwater, which had been carried away by a storm during the fall of 1925, was replaced. This sheathing is of split logs, 6 inches in thickness. The outer end of the breakwater was rebuilt and sheathed with spruce deals upon a length of 40 feet. About 300 cubic yards of stone ballast was placed in the breakwater where necessary.

Western Wharf.—The contract for the reconstruction of the superstructure of this wharf, and for the construction of an addition to widen it, was completed. The new portion of the wharf is now 390 feet long by 40 feet wide.

MATAPEDIA

A cribwork retaining wall, 384 feet long, and averaging 8 feet in height and width, was built along the road approach to the bridge, on the west side. Between the road and the wall, gravel filling was put in to the level of the top of the wall and road, thereby widening the road approach from 20 to 30 feet. A 3-foot strip of 3-inch hardwood flooring was laid on the bridge for a length of 1,185 feet.

NICOLET

A contract was awarded to repair the jetty which had been damaged by the ice. Two parallel rows of piles, spaced at every 10 feet, were driven, and a breastwork was constructed on the outside of the old jetty. The piles were tied together with bracings and tie rods placed longitudinally and transversally. The space between the two rows of piles and the breastwork was filled with ballast stone to the level of the braces. The work is completed with the exception of the placing of concrete mortar on top of the stone filling.

POINTE AU PIC

The crib wing on the east side of the wharf approach was reconstructed and hardwood fenders on the front face of the wharf were renewed. The flooring, macadam surface and part of the concrete wall were repaired. The office was painted and the floors renewed.

RIMOUSKI

The wharf track foundation was rebuilt and reinforced for a length of 890 feet starting from the shore. The caps and supporting timbers were renewed

and packed with stone ballast, and the rails relaid upon cedar ties placed on the caps. The roof of the shelter was shingled and repairs were made to the flooring.

ROBERVAL

The surface of the wharf was regraded with stone and gravel. A shelter, 30 by 36 feet, covered with asbestos shingles, was partly constructed.

SABREVOIS

The filling in of the 160-foot trestle approach to the wharf with stone was practically completed. The work is being done by day labour.

STE. ADÉLAÏDE DE PABOS

The sheathing upon 200 feet of the east side of the wharf, as well as the greater part of the flooring, were renewed.

STE. ANNE DE SOREL

Two of the ice breakers situated about half a mile upstream from the church were rebuilt. They are of open-faced stone-filled cribwork, 18 feet square at the base, 8 by 18 feet at the top and 14 feet high. The work was done by day labour. An extension to the breakwater, 75 feet long, was also commenced by day labour, the work of driving the piles and placing the stone being under way at the end of the year.

ST. CHARLES

The whole of the superstructure of the wharf was removed, but owing to high water no further work could be done. Part of the material required for the reconstruction was purchased.

ST. JOHN'S

The part of the upstream crib pier supporting the lighthouse and the other guide pier were totally rebuilt in concrete. The old crib structure was removed to low water level and a concrete wall built around it. A concrete surface was laid on top of the two piers. The work was done by day labour.

STE. PÉTRONILLE

A concrete wall, 222 feet long, and 221.5 lineal feet of iron handrail were constructed under contract. The work done by day labour consisted in renewing 180 square yards of flooring and reconstructing 650 cubic yards of cribwork. The hole in the wharf under low water mark was filled with concrete in bags which were placed by a diver. Wooden sheathing was put on the outer face of the part repaired. Other parts of the wharf were filled with stone ballast and the shed was repaired.

ST. SIMÉON DE BONAVENTURE (HENRY'S BEACH)

A small cribwork pier was built to protect the descent to the beach leading to the landing-pier. The cribwork, 50 feet in length, 6 feet in mean height and 8 feet in width, is of round timber well ballasted with stone. The descent to the beach was also repaired.

ST. SIMÉON (CHARLEVOIX-SAGUENAY)

An extension, 240 feet long, 6 feet wide and 4 feet high, was built to the cribwork protection along the public highway in the eastern section of the

locality. The slip, hoisting apparatus and three electric line poles on the wharf were renewed. About 250 cubic yards of the cribwork of the headblock of the wharf, including flooring and sheathing, was reconstructed.

SOREL

Protection Works.—The breakwater, which is situated immediately downstream from the entrance to the basin, was badly damaged by ice shoves. Extensive repairs were made including the driving of eighty piles, the placing of new binders and the putting in of stone filling. Work was commenced on the construction of a new ice breaker in the Richelieu river, upstream from the railway bridge, opposite the Sheppard saw-mill and lumber yard. It is a stone-filled crib structure, 25 feet square, at the base, 25 by 10 feet at the top, and 27 feet 2 inches high in 11.5 feet of water at low water level. About 75 per cent of the work was done and the materials required for its completion have been purchased. The work was performed by day labour.

High Level Wharf.—Urgent repairs were made to the part of the high level wharf which is still in cribwork. The slip used by the steamer *Terrebonne* was refloored and minor repairs were made to the flooring of the wharf. A section of the crib protection work along the Lanctôt basin was levelled. The construction of a new roadway to the high level wharf from the end of King street was commenced and about 1,450 cubic yards of filling put in. A 3-foot drain pipe was placed across this roadway. At the end of Elizabeth street, some 4,130 cubic yards of filling was placed. This will provide a location for a temporary building to be used as an office during the execution of the proposed works, and later this filling will form a part of the proposed new wharf. The old shed was altered, resheathed, painted and put in good condition for office use. These works were done by day labour.

SQUATTECK

A temporary roadway was made on the outer 92 feet of the wharf where the flooring had been carried away by a storm.

TADOUSSAC (ANSE À L'EAU)

A part of the wooden flooring of the approach was renewed with stone and gravel. The movable slip, hoisting blocks, deals, stringers and the flooring of the wharf were also renewed and the sheds painted.

TADOUSSAC (ANSE TADOUSSAC)

A wharf crib, 40 feet square, was rebuilt to a height of 54.6 feet. The fenders on the four faces of the pier and two mooring posts were placed, and the roof, windows, door and flooring of the shed repaired. The approach was reggraded with stone and gravel, and part of the wooden sidewalk and the hand-railing of the stairway were renewed.

TROIS RIVIÈRES

The sheathing of the sloping side of the ice breaker, for a length of 80 feet, and the face sheathing of the coal wharf, for a length of 36 feet, from top to low water level, was renewed with timber 8 inches thick. The work was done by day labour.

VERCHÈRES

A new cemented stone foundation, 235 feet long, was built for the downstream wall of the wharf approach, and a pile and stone protection work was

made along the basin to prevent further erosion. A row of piles was driven 10 feet from the wall at the north end and 49 feet at the south end, and the space between the piles and the wall was covered with stone riprap, 1 foot thick. An inclosure for cattle was provided on the wharf. The work was done by day labour.

GENERALLY

Repairs were made to the following works:—

Anse St. Jean, wharf; Aylmer, wharf; Bagotville, wharf; Barachois de Malbaie, wharf; Batican, wharf; Bellevue (Woodlands), wharf; Berthier (en bas), wharf; Berthierville, wharf; Bois Brûlé, wharf; Bonaventure, protection work; Brèche à Manon, beach road; Cap à l'Aigle, wharf; Chicoutimi, wharf; Cross Point, wharf; Dolbeau, wharf; East Templeton, wharf; Fassett, wharf; Garthby, wharf; Gaspé (Sandy Beach), wharf; Hopetown, beach protection; House Harbour, M.I., wharf; Ile Verte, wharf; Kamouraska, wharf; Lanoraie, wharf; La Tuque, wharf; Lavaltrie, wharf; Levesque, wharf; Masson, wharf; Méchins, landing-pier; Montebello, wharf shed; Moose Bay, wharf; Norway Bay, wharf; Notre Dame de la Salette, landing; Noyan, wharf; Papineauville, wharf; Peel Head Bay, wharf shed and approach; Percé (Laurier's), wharf; Piopolis, wharf; Pointe aux Loups, M.I., pier; Pointe Fortune, wharf; Pointe Piché, wharf; Rivière aux Vases, pontoon; Rivière du Lièvre, wharves; Rivière du Loup (en bas), wharf; Rivière Nouvelle, protection works; Rivière Verte (Ile Verte), wharf; Ste. Anne de Beaupré, wharf; Ste. Anne de Bellevue, approach; Ste. Anne de la Pocatière, wharf; Ste. Anne des Monts, wharf; St. Barthélemi, wharf; St. Blaise, right of way; St. Dominique, wharves; Ste. Famille, I.O., wharf; St. François du Lac, wharf; St. François Sud, I.O., wharf; St. Fulgence, wharf; St. Gédéon, wharf; St. Godfroy, wharf; St. Irénée, wharf; St. Jean, I.O., wharf; St. Joseph de Vauvert, wharf; St. Laurent, I.O., wharf; St. Mare, approaches; St. Omer, protection work; St. Ours, wharf; St. Roch, wharf; St. Roch des Aulnaies, wharf; St. Roch de Meckinac, wharf; Thurso, wharf; Trois Laes, wharf; Woburn, wharf.

ONTARIO

BELLE RIVER

The sheet pile wall on the eastern side of the harbour, about 300 feet below the railway bridge, was rebuilt for a length of 104 feet. The work was performed by day labour.

BURLINGTON

A contract was awarded for the construction of an extension to the breakwater for a length of 40 feet easterly and northerly for 59 feet. A gap, 15 feet in width, was left in the 59-foot section to allow the water to circulate through the pond behind the breakwater. To form the substructure two cribs were sunk in position and fully ballasted. The one which forms the substructure of the easterly section of the extension and 22 feet of the northerly one, to the south limit of the gap, is 14 feet wide. The other which forms the substructure of the remaining northerly section of the extension, north of the gap, for a length of 22 feet, is 12 feet wide. The placing of the concrete blocks, which had been previously moulded, was proceeded with, and the moulding of the mass concrete and the placing of the talus on the lake side of the extension were completed.

CHATHAM (MCGREGOR'S CREEK)

The top 8 feet of the sheet pile wall was renewed for a length of 256 feet from a point opposite the boat landing in the concrete wall to a short distance below the foot bridge. The work was done by day labour.

DESERONTO

The cribwork of the wharf was rebuilt from low water up, for a length of 146 feet and a width of 8 feet. The landing-head, for 96 feet, and the west side of the wharf, for 50 feet, were also rebuilt. Additional filling was placed behind the new cribwork and 3-inch planking laid on a length of 106 feet of the cribwork built last year. The work was done by day labour.

GODERICH

Repairs were made to the south pier, departmental scow and motor boat. On the lumber wharf, on the north side of the inner harbour, five cast-iron mooring bollards were placed, each set in a concrete base measuring 5 by 5 by 5 feet. A 10- by 12-inch timber guardrail, 40 feet long, was placed across the angle of the departmental dock, just west of the Goderich elevator engine house, after the sloping roadway at this point had been cut down to make the turn safe during the winter months. In addition to the above, the following work was carried out for the Department of Marine and Fisheries: an automatic gauge well was placed near the outer end of the south pier, and between the south and north piers the submarine cable, carrying the power lines for the fog signal station on the northwest breakwater, was raised and relaid. The above work was performed by day labour.

The superstructure of the inner end of the north pier was reconstructed for a length of 500 feet. The old substructure was reinforced with round bearing piles placed at 5-foot intervals along the front face, below water level, and secured to anchor piles in the rear of the pier. The superstructure of the outer end of the river breakwater was rebuilt in reinforced concrete for a length of 1,087 feet, thereby completing the structure. This work was done under contract.

HOLLAND RIVER

The decking, stringers and cross-ties, over the full length and width of the wharf, were renewed. The road approach leading to the wharf from the highway, and a section of the ground back of the wharf, covering a length of 75 feet and a width of 15 feet, were levelled and graded.

KINCARDINE

On the east side of the inner harbour, the revetment walls were rebuilt for a length of 362 feet, and 228 lineal feet of the superstructure of the south pier was reconstructed in concrete. This completed the work done under contract.

KINGSTON

La Salle Causeway.—The oak timber at the end of the high span of the bridge was replaced, 177 square yards of roadway on the Kingston side resurfaced and 408 cubic yards of heavy riprap placed on the south side of the causeway. The flaky and loose concrete on the structure and counterweight was removed and concrete surfacing done where required. The concrete work was given a coat of cement wash, and the outside of the office building painted.

R.M.C. Slipway.—The slipway behind the R.M.C. was demolished and rebuilt with the timber left over when the landing pier was constructed last year.

KINGSVILLE

Repairs were made to the decking, stringers and waling of the east pier. The work was performed by day labour. Timber to the extent of 13,990 feet b.m. was purchased for the rebuilding of the headlock on the east pier, but on account of the lateness of the season no work was done.

NEW LISKEARD

The braces, pile caps, stringers and wheel-guard of the public wharf were replaced. A portion of the earth approach was rebuilt and the wheel-guard, fenders, and the doors and windows of the freight shed were given two coats of paint.

OAKVILLE

The face timbers on the front and back of the south pier were renewed in several places. Stringers and decking were also renewed over practically the full 646-foot length of the pier.

OSHAWA

The reconstruction of the wharf under contract, referred to in last year's report, has been completed.

PEMBROOKE

A stone wall, with the top at elevation 366.5 (M.S.L.) was built from the Canadian Pacific Railway retaining wall, which lies along the track, to the booms, a distance of approximately 520 feet. This work was done to restore the Muskrat river to its original channel in order to eliminate further filling in of the harbour basin. The wall is 2 feet wide at the top with a 1 to 1 slope.

PORT ARTHUR

Rubble Mound Extension, Main Harbour (North).—The construction of the breakwater extension under contract has been completed. During the season, rock to the extent of 130,669 tons was placed. Extensive and heavy settlements were encountered in the locality, where this breakwater was built, on account of the very soft nature of the lake bottom. A total quantity of 622,630 tons of rock was placed, which included 19,675 tons of the large rock forming the covering course. Since completion, this work has shown no signs of having been affected by the ice or the usual heavy storms late in the season.

Temporary Pile Breakwater, Main Harbour (North Extension).—A temporary pile breakwater, 810 feet long, consisting entirely of round timber piling with the necessary walings, bracings, etc., was constructed in front of the new plant being built by the Thunder Bay Paper Company. The work was done under contract.

PORT BRUCE

The superstructure of the west pier, at a point north of the shore line, was removed. The old bearing piles were cut down, new ones driven and a new superstructure, 108 feet long, was built. Minor repairs were made to the decking throughout the length of the pier. A type "C" gasoline hoist, fitted with a 20-horsepower Continental Red Seal motor, was purchased.

PORT BURWELL

Rubble Mound Wall.—A rubble mound wall was built for a length of 286 feet between the outer end of the west pier and the inner end of the west breakwater. The work was done under contract.

East Pier.—The reconstruction under contract of the outer end of the east pier was continued. The excavation for the superstructure of the pier for a length of 227 feet 9 inches and of the pierhead, which is 51 feet 3 inches long and 24 feet wide, was completed to the required depth. About 60 per cent of the piles were driven and 70 per cent of the concrete footing blocks made ready for placing.

West Pier.—The work of rebuilding the superstructure of 256 lineal feet of the inner end of the west pier was carried out by day labour.

PORT MAITLAND

The reconstruction under contract of the east pier was completed. The superstructure over the outer three concrete cribs was finished. The floor slabs over some 56 feet 9 inches of the outer part of the rebuilt pier, and over that part of the new structure formed by the nine new concrete cribs, which were placed last season, were also completed, as well as the dredging of the old crib and crib seats. In the reconstruction of this pier the following work has been done: a retaining wall, 207 feet long and 3 feet 4 inches wide, along the east side or inner end of the old pier, was built, the structure of the old pier adjacent to this wall not being disturbed; the upper part or superstructure of the old east pier was rebuilt with concrete side walls resting on sound timbers, and with a concrete top, or floor slab, for a length of 551 feet 4 inches; and a new outer arm, parallel to, and 117 feet easterly from the old outer portion of the east pier, was constructed. This new section is 681.68 feet long and is made up of nine concrete cribs, as the substructure, with a superstructure similar to that placed over the old east pier.

PORT STANLEY

Repairs to Harbour Works.—On the east side of the harbour, four fender pile clusters of four piles each were driven. One cluster of ten piles, to mark a shoal near the outer end of the old east pier, and one cluster of fourteen piles were also driven near the outer end of the concrete part of the west pier. Where filling had run out backfilling, consisting of one-man stone with gravel surfacing, was placed for a length of 30 feet. The sheet pile wall at the inner end of the west pier was rebuilt for a length of some 20 feet. Minor repairs were made to the outer end of the west pier by placing new waling on the top and bottom. Closed-faced double 4-inch sheet piling was driven for a length of 55 feet in front of the Empire Flour Mills' elevator, and the pier behind the elevator for the same length was filled with ballast above water level. On the east side, north of the concrete pier, holes in the bank were filled with one-man stone, and minor repairs made to the decking of the west pier north of the elevator and to the doors and windows of the Government warehouse. Some 260 lineal feet of steel channel was placed as waling on the substructure of the concrete portion of the west pier and a further 95 feet of the substructure was prepared for the steel channel. This work necessitated the opening of the concrete dock from the top, removal of ballast, refitting new anchorage, replacing the old ballast together with some extra ballast and the reconcreting of the opening made in the decking. The above work was performed by day labour.

Harbour Improvements.—The rubble mound breakwater, the two checkwaters, and the dredging which included the removal of the old east pier were completed. During the year, 60,974 cubic yards of various classes of material was dredged, and 11,506 tons of stone core and armour placed.

RONDEAU

The outer end of the eastern pier was rebuilt, including foundation timbers under the front range light. Face timbers were renewed at a point near the back range light, and fifteen spring piles driven along the western pier. A portion of the western pier, 16 by 90 feet, was also rebuilt. The work was performed by day labour.

SAUGEEN RIVER

Behind the concrete wall on the new 100-foot crib built last year, the filling, which was washed out by a spring freshet, was replaced. A steel sheet pile wall, tied to four anchor piles driven 30 feet in the rear, was built. This wall

extends from the lower end of the new crib to the old sheet piling, a distance of 27 feet. On top of it was placed a concrete wall 4 feet high which was continued across the face of the new crib. At the upper end of the crib block, six stop timbers, 12 by 12 inches by 18 feet, were placed diagonally and braced by four piles as a protection against spring ice flows and freshets.

SAULT STE. MARIE

Two slipways, each $5\frac{1}{2}$ feet deep by $7\frac{1}{2}$ feet wide by 30 feet long, were constructed in the face of the wharf by day labour.

SIoux LOOKOUT

To give necessary accommodation for the lumbering, mining and tourist traffic, a pile and timber wharf was constructed by day labour. This wharf is 241 feet long by 12 feet wide.

THORNBURY

The work done in filling in the holes in the concrete revetment wall consisted in drilling out the disintegrated concrete, filling in the voids with new concrete tightly and securely rammed in position, and making a complete bond with the existing concrete wall. The ten holes so filled varied from 16 by 3 feet to 3 by 2 feet.

TORONTO

A contract was awarded for the reconstruction in concrete of 864 lineal feet of the superstructure of the west pier at the southerly end of the eastern channel. It has a width of 30 feet and a maximum height of 6 feet 5 inches. The old wooden superstructure was removed and bed timbers, 10 by 18 inches, were securely bolted to the cross-ties. To carry the concrete blocks, one row of bed timbers was placed on each side, 3 feet back from the face timbers, and two rows were placed in position, 2 feet apart, down the centre line of the cribwork. The face blocks were 5 by 3 feet by 2 feet 10 inches and the centre line blocks were 5 by 2 feet by 2 feet 10 inches. After these concrete blocks had been placed in position, the stone filling, which had been removed, was replaced, thoroughly compacted and surfaced with gravel. A steel reinforced mass concrete superstructure, having a depth of 18 inches, was then moulded in position for the full length of the 864 feet and width of 30 feet. A timber waling, 8 by 12 inches, was bolted on the channel side of the new superstructure, 3 feet 4 inches below the top of the finished concrete decking, and thirteen niggerheads were also placed in position and painted.

WABIGOON

The Government wharf constructed in 1902 became unfit for use on account of the raising of the water level of the lake due to the building of a dam at Dryden, Ontario, by the Dryden Pulp and Paper Company. To replace this structure, a new wharf was built by day labour. It is 12 feet wide by 70 feet long and constructed of round timber cribwork with dimension timber superstructure.

GENERALLY

Repairs were made to the following works:—

Barrie, wharf; Beaumaris, wharf; Big Bay Point, wharf; Blind River, wharf shed; Bruce Mines, wharf; Burleigh Falls, log slides; Burlington Channel, bridge; Cobourg, wharf; Collingwood, wharf; French River, dams; Grand Bend, sheet pile wall; Grand River, bridge; Haileybury, railway dock; Hunts-

ville, wharf; Keewatin, wharf; Kenora, wharves; Lansdowne, wharf shed; Leamington, pier; L'Original, wharf approach; Michipicoten River, wharf; Montreal river (Latchford), dam; Morpeth, wharf; North Bay, wharf; Owen Sound, pile clusters; Parry Sound, wharf; Pelee Island, piers; Penetanguishene, wharf; Pike Creek, wharf; Port Dover, pier; Port Findlay, wharf; Port Hope, wharf; Port Rowan, wharf; Rainy River, wharf; Shrewsbury, pier; Southampton, breakwater; Thames River, lighthouse wharf; Tobermory, glance booms; Treadwell, wharf; Wheatley, pier.

MANITOBA

GIMLI

The old pile approach to the public wharf, 149 feet long, was torn down and the piles were cut off near the ground. The work was then rebuilt with cribwork filled with rock and placed on the old pile base. For the inner 60 feet, the best of the old timber from the wharf was used for reconstruction, while the balance of the work was built of British Columbia fir.

WANIPIGOW OR HOLE RIVER

This river flows into the east side of lake Winnipeg about 90 miles north of Winnipeg, and is a connecting link in the route for supplies to the Rice lake mining area. As navigation is blocked by trees brought into the river each spring, the banks, for a distance of $7\frac{1}{2}$ miles above Wanipigow lake, or from the lake to Bellevue Landing, were cleared back, for a distance of about 30 feet, of trees and brush to protect the waterway. Three small landings were constructed, one at the first rapid on the river above lake Winnipeg, one at Bellevue Landing, and the other on Quesnel lake. They were built of light piles with braces and covering and each have a face of from 20 to 25 feet. The work was carried out by agreement with the Manitoba Public Works Department.

GENERALLY

Repairs were made to the following works:—

Killarney, bridge; Little Pembina River, bridge; Selkirk, marine railway; St. Andrews, locks; Steep Rock, wharf; Winnipeg Beach, wharf.

SASKATCHEWAN

COWAN DAM

The end of the east wall of the dam was rebuilt with a crib 10 feet wide, thereby increasing the width of the adjoining sluice by 3 feet. The top of the next pier was rebuilt for a depth of 3 feet, two sluice gates were constructed, and the track superstructure on the south half of the dam was rebuilt.

BRITISH COLUMBIA

BEAVER POINT

An entirely new superstructure was built in the wharfhead and approach. Five bearing piles, one brace pile and ten fender piles, all creosoted, were removed. The wharf slip was renewed and other repairs were made.

BUCKLEY BAY

A concrete slipway, 200 feet long by 9 feet wide, was constructed to provide facilities for the landing of automobiles from Denman and Hornby Islands.

COWAN'S COVE

A contract was awarded to repair the wharf, and construct a float, 20 by 40 feet, to replace the existing one. Cross-ties, chocks and guardrail pieces were renewed, the decking, handrail and shed repaired and eighteen plain fir fender piles driven. In the construction of the float, seven cedar logs, having a minimum diameter of 20 inches, were used, with 6- by 12-inch by 20-foot end cross-ties and five 4- by 12-inch by 20-foot intermediate cross-ties.

FULFORD HARBOUR

The superstructure of the wharfhead and approach was completely renewed. A new freight shed, 15 by 20 feet, and a new gangway, 4 by 32 feet, were built. Three new creosoted bearing piles were placed and new creosoted sway bracing was provided.

GRANITE BAY

The anchorage of the float was repaired, 75 feet of three-quarter-inch wire rope being used. Six new floating approach sections, each 6 by 44 feet, were built. They were made of two cedar logs having a minimum diameter of 30 inches with cross-ties, 4 by 16 inches by 6 feet, at 4-foot centres. The decking is of 2- by 12-inch material and the guardrail, laid on the flat, is of 6- by 8-inch material.

HALF MOON BAY

Extensive repairs were made to the wharf. The slipway was renewed and nineteen creosoted fir fender piles and two 60-foot creosoted fir brace piles were driven. The decking and seven bearing piles were repaired. New landing steps were constructed and two new iron bollards placed.

HOLBERG

The outer portion of the timber approach to the wharf was taken down in 1924, and replaced by a trail with a float and timber approach at its terminus. As the remaining portion of the wharf approach was in poor condition it was decided to abandon it and to further extend the trail to connect with the east boundary of Holberg townsite, leaving the balance of the trail through the townsite to be constructed by the British Columbia Government. Trails, 430 feet and 248 feet long by 6 feet wide, were made. They were connected by a trestle roadway, 248 feet long by 12 feet wide, built around a rock bluff, this latter width being allowed for the future widening of the trails if required. In addition to this, a 45-foot extension was built to the timber approach to the float at the end of the trail. The float was moved, and moored with six piles. Two 4-pile dolphins were driven in order that the float might be used by the Canadian Pacific Railway steamer as well as by gasoline boats.

MORTE LAKE LANDING

A new float was constructed on Valdez Island near the Seymour Rapids. This float was built in eight 6 by 50-foot sections, each having two float logs with 6- by 12-inch cross-ties and 2- by 12-inch decking.

NANAIMO

Owing to the congestion of boat traffic at the landing, two of the floats were extended seaward in order to give additional accommodation.

OOTSA LAKE

A landing was constructed consisting of a float, 20 feet square, and a floating approach, 100 by 6 feet. The landing is built so that it can be beached away from the ice during the winter.

PEACHLAND

A new pile bent and timber structure was built on the site of the old wharf which was demolished. The new wharf consists of an approach, 104 feet long by 20 feet wide, running on a slope of 1 in 41.6 and connecting with a level platform, 52 feet wide by 100 feet long. Two nine-pile and one six-pile protective dolphins were driven along the outer corners and landing face of the structure. A shed, 20 by 56 feet, is provided on the level platform and partitioned into closed, slatted and open sections. The work was done by day labour.

PENTICTON

The old wharf was demolished, and on the site a pile bent and timber superstructure wharf was constructed. It has an approach, 16 feet wide by 260 feet long, connected with a level wharfhead, 32 feet wide by 195 feet long. A shed, 20 by 100 feet, was built on the wharfhead and partitioned, providing a closed section, 20 by 40 feet, a slatted section, 20 by 26 feet 8 inches, and an open section, 20 by 33 feet 4 inches. The Canadian National Railway constructed a ticket office and baggage room, 24 by 38 feet, contiguous to the northwest end of the approach at its junction with the wharfhead. The work was performed by day labour.

PORT ALBERNI

As additional berthing space for the accommodation of fishing boats was urgent at the floating landings, a float extension was built. It is 265 feet long by 8 feet wide, and is secured by piling.

ROBERT'S CREEK

Along the front and two sides of the wharf forty-eight fir fenders, one creosoted fender, and six creosoted bearing piles were driven. In addition to the above, 3,735 feet b.m. of lumber was used in placing new caps and repairing the stringers and planking. The bollards on the wharf were straightened and strengthened, one post was placed in the approach, and three 50-foot fender piles of fir and one 30-foot fir bearing pile were driven.

SAVARY ISLAND

A new float, 16 by 26 feet, was constructed to replace the old one, which was in a deteriorated condition owing to the action of the teredo. It was made of five logs, with 6- by 16-inch end cross-ties, 4- by 16-inch intermediate ties and 2- by 12-inch decking. Old fenders were removed, twelve new creosoted ones driven in their places, and the covering over the slipway was renewed.

SIDNEY

At the end of the gangway apron, two eight-pile dolphins were driven to retain the ferry boats in position when moored at the landing. The decking was renewed on a length of 153 feet of the approach.

STAG BAY

A new float was built by day labour to replace the old water-logged one. It is 26 by 46 feet with 8- by 16-inch end cross-ties, 4- by 16-inch intermediate ties at 5-foot centres, and 2- by 12-inch decking. The shed is 14 by 20 feet. The eight cedar float logs used have a minimum diameter of 30 inches.

SUMMERLAND

Between bents Nos. 2 and 25, forty-nine decayed bearing piles were cut off and replaced with new piling. The inner end of the wharf was raised 15 inches to conform to the road level. Between bents Nos. 1 and 4 along the raised section, six defective stringers and sixteen defective joists were replaced. Over a stretch of the wharf, 40 feet wide by 372 feet long, 2-inch cedar plank was laid diagonally, and 12,160 feet b.m. of defective 3-inch planking of the deck was replaced. All fender piles, except two, were cut down to deck level, and seven cavils placed at approximately 56-foot centres along the outer sides of the wharf. Three four-pile and two five-pile dolphins were driven and tied with three-quarter-inch cable and chain. The work was performed by day labour.

TOFINO

The superstructure of the wharfhead and a part of the decking on the approach were renewed. At the east end of the wharf seven new fender and dolphin piles were placed, and a freight shed, 32 by 10 feet, was built.

VANCOUVER

Stanley Park Retaining Wall.—The work done consisted in building 397 lineal feet of the wall and placing 262 lineal feet of coping. There is also on hand sufficient coping for the wall as far as the lighthouse on Brockton Point, probably enough rock, with what is taken from the beach, for the same section, and a considerable amount of sand and gravel.

Immigration Wharf.—The gangway from the wharf to the float was rebuilt, as the existing one was in a dangerous condition. The new gangway is 6 by 30 feet with three rollers at the bottom and two strap hinges at the top. In the construction 1,220 feet b.m. of lumber was used.

WOODWARDS DAM (FRASER RIVER)

The work done consisted in placing above the dam 25,124 tons of rock in mound up to 2 feet below low tide, and putting in below the dam a rock mattress, 2 feet thick and 40 feet wide. The object of this was to strengthen the dam built last year. The work was done under contract and is practically completed.

GENERALLY

Repairs were made to the following works:—

Alberni, float; Arrow Park, wharf; Bamfield (East), wharf; Barnston Island, wharf; Bella Coola, wharf; Blind Bay, float; Bold Point, float; Boswell, wharf; Brighton Beach, float; Burdwood Bay, float; Campbell River, float; Comox, wharf; Courtenay River, wharf; Cowichan Bay, wharf; Cracroft, float; Crescent Bay, wharf; Deep Bay, wharf; Deer Park, wharf; East Robson, wharf; Edgewood, wharf; Egmont, float; False Bay, wharf; Fauquier, wharf; Gabriola Island (Centre), float; Ganges, wharf; Gibson's Landing, wharf; Ginols, wharf; Gower Point, float; Gowland Harbour, wharf; Grace Harbour, float; Gray Creek, wharf; Greta, wharf; Haney, wharf; Harrop, wharf; Heriot Bay, wharf; Hope Bay, wharf; Hurst Island, wharf; Irvine's Landing, float; Johnson's Landing, wharf; Kaleden, wharf; Kuskanook, wharf; Long Bay, float; Lyall Harbour, wharf; Magna Bay, wharf; Manson's Landing, wharf; Maples, wharf; Margaret Bay, float; Mayne Island, wharf; Miller's Landing, float; Mirror Lake, wharf; Mount Gardner Park, float; Musgraves, wharf; Naramata, wharf; Needles, wharf; New Massett, wharf; Okanagan, control dam; Pender Harbour (Donley's Landing), float; Port Moody, wharf; Port

Simpson, wharf; Port Washington, wharf; Princess Creek, wharf; Procter, wharf; Quathiaski Cove, wharf; Queen Charlotte City, wharf; Royston, float; Saanichton, wharf and float; Salmon Arm, wharf; Seaford, float; Seaside Park, float; Seymour Arm, wharf; Skidegate, wharf; Snug Cove, wharf; Sorrento, wharf; South Pender Island, wharf; Squamish, wharf; Squirrel Cove, float; Stapleby, landing; Sturdie's Bay, wharf; Sunshine Bay, wharf; Surge Narrows, float; Union Bay, wharf; Van Anda, wharf; Victoria, wharf; West bank, wharf; Whaletown, wharf; William Head (Quarantine Station), wharves; Williamson's Landing, float.

DREDGING OPERATIONS

CONTRACT DREDGING AND DREDGING BY DAY LABOUR, 1926-1927

- Amherstburg, Ont.*—Under agreement with St. Clair Dredge and Contract Co., Ltd., dredge *St. Clair No. 1*. Quantity removed, 3,753 cubic yards, scow measurement, at 60 cents per cubic yard, and 750 cubic yards, place measurement, castover, at 40 cents per cubic yard, class "B," mud, stone, clay. Amount passed for payment, \$2,551.80. Inspection, \$71.55. Total expenditure, \$2,623.35. Work commenced June 23, completed July 6. Object of work: dredging slip in rear of Marine Department dock for loading and unloading supplies.
- Amherst Harbour, Que.*—Under day labour with District Engineer Amiot. Amount passed for payment, \$296.25. Work commenced July, completed August. Object of work: blasting a ledge of rock at harbour entrance.
- Ancé à Beaufile, Que.*—Under day labour with District Engineer Amiot. Total expenditure, \$525.82. Work done in September. Object of work: removal of material deposited on pier by *Dredge 127*.
- Anse Aux Canards, Que.*—Under day labour with District Engineer Amiot, hand dredging. Amount passed for payment, \$547.80. Work done in September. Object of work: to provide a channel to allow boats to enter inner harbour at low tide.
- Bamford, Ont.*—Under agreement with Soo Dredging and Construction Co. Quantity removed, 150 cubic yards, place measurement, class "A," rock and boulders, plant hire at \$150 per day. Amount passed for payment, \$1,800. Total expenditure, \$2,298.25. Work commenced September 20, completed October 3. Object of work: drilling and blasting two small shoals, to a clear depth of 12½ feet below low water, at a point in the St. Joseph's channel of St. Mary's River.
- Bath, Ont.*—Under agreement with Randolph Macdonald Co., dredge *No. 7 Simcoe*. Quantity removed, 639 cubic yards, at 80 cents and 238 cubic yards, castover, at 53½ cents, place measurement, class "B," sand, gravel. Amount passed for payment, \$638.13. Work commenced July 31, completed August 3. Object of work: dredging channel 12 feet deep and 55 feet wide to dock.
- Batiscan Harbour, Que.*—Under contract No. 15279 with the National Dock and Dredging Corporation, Ltd., dredge *New Welland*. Quantity removed, 40,473 cubic yards, scow measurement, at 38½ cents per cubic yard, class "B," sand, mud. Amount passed for payment, \$15,582.11. Work commenced July 15, completed July 31. Object of work: to provide a channel and basin in front of Government wharf.
- Bersimis, Que.*—Under contract No. 15079 with National Dock and Dredging Corporation Ltd., dredge *New Welland*. Quantity removed, 29,800 cubic yards, scow measurement, at \$1.05 per cubic yard, class "B," sand, clay, boulders. Amount passed for payment, \$8,490. Work commenced September 28, 1925, completed October 12, 1925. Object of work: deepening channel.
- Blind River, Ont.*—Under contract No. 14733 with A. B. McLean & Sons, dredge *McLean No. 3*. Quantity removed, 35,628 cubic yards, place measurement, at 48 cents per cubic yard, class "B," sand. Amount passed for payment, \$17,101.44. Work commenced June 4, completed August 26. Object of work: to provide a safe channel for boats leaving wharves of McFadden Ltd.
- Blind River, Ont.*—Under day labour with District Engineer Fuller, departmental floating plant. Quantity removed, 275 old saw logs. Total expenditure, \$5,475.30. Object of work: removing obstructions in channel, leading from entrance channel to Government wharf, and maintenance and operation of floating plant.
- Blind Slough (Osland Park), Skeena District, B.C.*—Under day labour with District Engineer Forde. Quantity removed, 100 cubic yards, boulders and 10 snags. Amount passed for payment, \$630.53. Work commenced March 1, completed March 8. Object of work: removal of boulders and snags to facilitate the navigation of fishing boats.

- Brockville, Ont.*—Under agreement with Randolph Macdonald Co., dredge *No. 7 Simcoe*. Quantity removed, 1,582 cubic yards, at 80 cents per cubic yard, and 122 cubic yards, castover, at 53½ cents per cubic yard, place measurement, class "B," sand, clay. Amount passed for payment, \$1,330.66. Work commenced September 23, completed October 5. Object of work: dredging at Brockville and Morristown Transportation Co.'s terminal, at Home street, Brockville, to provide a channel, 60 feet wide, from deep water to ferry landing, for new steel steamer *Elmer W. Jones*.
- Burlington, Ont.*—Under contract No. 15316 with Randolph Macdonald Co., dredge *No. 7 Simcoe*. Quantity removed, 8,616 cubic yards, place measurement, at 70 cents per cubic yard, class "B," sand, gravel. Total expenditure, \$6,658.14. Work commenced October 25, completed November 30. Object of work: to provide a clear channel 112 feet wide.
- Burrard Inlet, Vancouver, B.C.*—Under agreement with the North Western Dredging Co. Quantity removed, 6,209 cubic yards, place measurement, at 34 cents per cubic yard, class "B." Amount passed for payment, \$2,111.06. Work completed March. Object of work: redredging of berths at dock of Canadian Government Merchant Marine Ltd.
- Byng Inlet, Ont.*—Under contract No. 14688 with W. L. Forrest, dredge *Menesctung*. Quantity removed, 1,515.71 cubic yards, place measurement, class "A," at \$7.50 per cubic yard, and 556.6 cubic yards, place measurement, class "B," at 82 cents per cubic yard, sand, rock. Amount passed for payment, \$11,824.46. Work commenced April 27, completed November 6. Object of work: to complete the widening of channel in Rabbit Island Narrows, Still River, to facilitate navigation.
- Byng Inlet, Ont.*—Under contract No. 15325 with W. L. Forrest, dredge *Menesctung*. Quantity removed, 9,593 cubic yards, place measurement, at 81 cents per cubic yard, class "B," sand. Amount passed for payment, \$7,770.33. Inspection, \$442.13. Total expenditure, \$8,212.46. Work commenced September 1, completed November 3. Object of work: to deepen area in front of C.P.R. coal dock.
- Cap de la Madeleine, Que.*—Under contract No. 15278 with the National Dock and Dredging Corporation, dredge *New Welland*. Quantity removed, 19,960 cubic yards, scow measurement, at 37½ cents per cubic yard, class "B," sand, clay, sawdust. Amount passed for payment, \$7,485. Inspection and advertising, \$56.94. Total expenditure, \$7,541.94. Work commenced July 6, completed July 9. Object of work: to provide a basin in front of St. Maurice Pulp and Paper Co.'s pier.
- Cap des Rosiers, Que.*—Under day labour with District Engineer Amiot. Amount passed for payment, \$92. Work commenced June 3, completed June 7. Object of work: removal of boulders in fishing harbour of J. Riffou.
- Chatham, N.B.*—Under agreement with Miramichi Dredging Co., dredge *Peter England*. Quantity removed, 2,981.6 cubic yards, scow measurement, at 50 cents per cubic yard, class "B," sand, mud, pulp. Amount passed for payment, \$1,490.80. Inspection, \$42. Total expenditure, \$1,532.80. Work commenced June 1, completed June 14. Object of work: to remove heavy bank at face of Fraser Co.'s wharf, which could not be done by dredge *P.W.D. No. 1*.
- Coal Harbour, B.C.*—Under day labour with District Engineer Worsfold. Amount passed for payment, \$474.19. Work commenced July, completed October. Object of work: to determine nature of material and estimate difficulty of removing it.
- Cobourg, Ont.*—Under contract No. 15317 with Kilmer and Barber, dredge *Dragon Rouge*. Quantity removed, 12,190 cubic yards, scow measurement, at 70 cents per cubic yard, class "B," sand. Amount passed for payment, \$8,533. Inspection, and advertising, \$507.34. Total expenditure, \$9,040.34. Work commenced September 27, completed November 20. Object of work: deepening approach to harbour.
- Collingwood, Ont.*—Under contract No. 15322 with C. S. Boone Dredging and Construction Co., dredge *General Meade*. Quantity removed, 12,660 cubic yards, scow measurement, class "B," mud, clay, boulders, rock, at \$30 per hour. Amount passed for payment, \$22,215. Inspection and advertising, etc., \$1,346.22. Total expenditure, \$23,561.22. Work commenced September 9, completed December 8. Object of work: dredging main entrance channel, turning basin and at Imperial Oil Co.'s dock.
- Courtenay Bay, St. John, N.B.*—Under contract No. 14892 with St. John Dry Dock and Shipbuilding Co., dredge *Leconfield*. Quantity removed, 103,988.9 cubic yards, scow measurement, at 31 cents per cubic yard, class "B," clay, gravel. Amount passed for payment, \$32,236.56. Object of work: dredging channel from main harbour channel to the Courtenay Bay basin.
- Courtenay River, B.C.*—Under day labour with District Engineer Forde. Amount passed for payment, \$17.50. Object of work: removal of snags and deadheads from navigable portion of the river.

- Dunnville, Grand River, Ont.*—Under agreement with John E. Russell, dredge *The Islander*. Quantity removed, 500 cubic yards, scow measurement, at \$1.25 per cubic yard, class "B," clay, slabs. Amount passed for payment, \$825. Work commenced August 9, completed August 12. Object of work: to enable fishing tugs to berth and discharge cargoes at fish-houses. Note:—An extra allowance of \$200 was made to compensate for delay due to difficult material encountered.
- False Creek, B.C.*—Under contract No. 15263 with North Western Dredging Co., dredges *P. G. Co. No. 4* and *G. W. D. No. 10*. Quantity removed, 115,578 cubic yards, place measurement, at 55 cents per cubic yard, class "B," mud, quicksand, clay, hardpan, boulders, and piles. Extra for pulling piles, \$1,672.65. Amount passed for payment, \$65,240.55. Work commenced May 22, completed January 23. Object of work: to provide suitable channels from deep water to various mills, to allow fire-boat to approach for fire fighting.
- Fraser River, B.C.*—Under day labour with District Engineer Worsfold. Amount passed for payment, \$2,313.35. Work commenced June, completed August. Object of work: removal of snags from upper navigable channel of the Lower Fraser river near Chilliwack.
- Goderich, Ont.*—Under contract No. 15276 with W. L. Forrest, dredge *Goderich*. Quantity removed, 4,304 cubic yards, class "A," and 71,094 cubic yards, class "B," scow measurement, at \$3.17 and 45 cents per cubic yard, sand, silt, gravel, hardpan, boulders, rock. Amount passed for payment, \$45,635.98. Work commenced May 19, completed October 28. Object of work: deepening inner harbour, enlarging turning basin, and widening and deepening channel entrance.
- Goderich, Ont.*—Under contract No. 14909 with W. L. Forrest, dredge *Goderich*. Quantity removed, 5,541 cubic yards, class "A," scow measurement, at \$3.17 per cubic yard, rock. Amount passed for payment, \$16,174.02. (This includes a reduction of \$1,390.95 for an over-allowance in 1925 of 3,091 cubic yards at 45 cents per cubic yard). Work commenced April 28, completed September 30. Object of work: widening the present entrance channel in outer harbour, and enlarging the turning basin in inner harbour.
- Gordon River, B.C.*—Under agreement with Cathels and Sorenson Logging Co., dredge scrapers. Quantity removed, 5,100 cubic yards, place measurement, at 50 cents per cubic yard, class "B," sand, gravel. Amount passed for payment, \$2,550. Work commenced May 5, completed February 28. Object of work: removal of bar at mouth of Gordon river to facilitate lumbering industry.
- Grande Rivière, Que.*—Under day labour with District Engineer Amiot, hand dredging. Total expenditure \$391.30. Work commenced July, completed September. Object of work: blasting rock in channel at mouth of river, to facilitate passage of fishing boats.
- Hamilton, Ont.*—Under agreement with Randolph Macdonald Co. Quantity removed, 390 cubic yards, place measurement, class "B," at \$600 bulk sum, mud, clay, refuse. Total expenditure \$600. Work commenced June 17, completed June 19. Object of work: to secure 14 feet of water alongside Canada Steamship Co's. dock.
- Hardwicke (McDonald's Point) N.B.*—Under agreement with Miramichi Dredging Co., dredge *Miramichi*. Quantity removed, 6,010.6 cubic yards, scow measurement, at 71½ cents per cubic yard, class "B," mud, sand, shell. Amount passed for payment, \$4,297.58. Inspection, etc., \$251.15. Total expenditure, \$4,548.73. Work commenced August 9, completed September 13. Object of work: dredging cut through shoal to make navigable channel for fishing boats at all tides.
- Honey Harbour, Ont.*—Under contract No. 14706 with Theophile Light, dredge *Hackett*. Quantity removed, 62 cubic yards, class "B," at 70 cents per cubic yard, mud, and 365.5 cubic yards, class "A," at \$9 per cubic yard, rock, place measurement. Amount passed for payment, \$3,332.90. Work commenced June 16, completed July 31. Object of work: dredging main channel, to allow regular traffic boats to operate between Midland, and Parry Sound via Honey Harbour.
- Inghalls Head, Grand Harbour, N.B.*—Under agreement with John Flood and Sons. Quantity removed, 119.3 cubic yards, place measurement, at \$4.50 per cubic yard, class "A," rock. Amount passed for payment, \$536.85. Work commenced October 22, completed January 31. Object of work: to remove rock ledge from harbour.
- Kingston (Queen St. Slip) Ont.*—Under agreement with Randolph Macdonald Co., dredge *No. 7 Simcoe*. Quantity removed, 1,354 cubic yards, place measurement, at 80 cents, class "B," mud, oily waste. Amount passed for payment, \$1,083.20. Inspection \$20. Total expenditure, \$1,103.20. Work commenced July 22, completed July 26. Object of work: dredging slip to 14 feet.
- Kingston (Soward's Wharf), Ont.*—Under agreement with Randolph Macdonald Co., dredge *No. 7 Simcoe*. Quantity removed, 4,204 cubic yards, place measurement, at 65 cents per cubic yard, class "B," mud, clay. Amount passed for payment, \$2,732.60. Inspection, \$65. Total expenditure, \$2,797.60. Work commenced June 25, completed July 21. Object of work: to provide a berth for coal boats drawing 13 to 14 feet of water.

Little Bass River, N.S.—Under day labour with District Engineer Locke, dredge scrapers. Quantity removed, 200 cubic yards, place measurement, class "B," gravel. Total expenditure, \$248.50. Work done in June. Object of work: removal of gravel encroaching on river channel to widen the harbour entrance for the benefit of the timber industry.

Little Current, Ont.—Under day labour with District Engineer Fuller, dredge floating departmental plant, boulders. Amount passed for payment, \$615.06. Work commenced September 3, completed September 14. Object of work: survey and removing obstructions from channel opposite Gibbons Point, and between Low and Picnic Islands.

Lunenburg, N.S.—Under contract No. 15332 with Beacon Dredging Co., dredges, *Beacon Bar*, and *New Brunswick No. 1*. Quantity removed, 36,774.1 cubic yards, scow measurement, at 50 cents per cubic yard and 1,484.2 cubic yards, place measurement, at 90 cents per cubic yard, class "B," mud, rock. Amount passed for payment, \$19,722.83. Inspection, etc., \$240. Total expenditure, \$19,962.83. Work commenced September 27, completed November 18. Object of work: deepening channel along wharf frontage.

Lunenburg, N.S.—Under contract No. 15318 with Acadia Contractors, dredge *New Brunswick No. 1*. Quantity removed, 39,260.2 cubic yards, scow measurement, at 45 cents per cubic yard, class "B," mud. Amount passed for payment, \$17,667.09. Inspection, etc., \$360.57. Total expenditure, \$18,027.66. Work commenced August 23, completed October 23. Object of work: to provide adequate depth of water between main channel in front of wharves and the mooring basin for the fishing fleet and other vessels calling at Lunenburg.

Main Duck Island, Ont.—Under agreement with R. Weddell. Quantity removed, 1,364 cubic yards, place measurement, at \$1.05 per cubic yard, class "B," sand, gravel, boulders. Total expenditure, \$1,432.20. Work commenced September 14, completed September 25. Object of work: to provide a channel 50 feet wide leading from deep water to Captain Cole's wharf, and channel for fishing boats.

Malagash, N.S.—Under contract No. 14947 with Halifax Dredging Co., Ltd., dredge *Ferguson*. Quantity removed, 1,212.1 cubic yards, scow measurement, at \$1.20 per cubic yard, class "B," hardpan, boulders. Amount passed for payment, \$1,454.52. Work completed June. Object of work: dredging approach channel to and from berth at public wharf.

Margaretville, N.S.—Under day labour with District Engineer Locke, hand dredging. Quantity removed, 1,400 cubic yards, place measurement, class "B," gravel. Total expenditure, \$743. Work commenced September 8, completed September 25. Object of work: to remove sand and gravel that had filled in on harbour side of both breakwaters, to allow vessels to approach and leave breakwaters, at 2 to 3 hours flood tide.

Marysville (Wolfe Island), Ont.—Under agreement with Randolph Macdonald Co., dredge *No. 7 Simcoe*. Quantity removed, 2,423 cubic yards, place measurement, at 70 cents per cubic yard, class "B," mud, stone. Amount passed for payment, \$1,696.10. Inspection and survey, \$54.60. Total expenditure, \$1,750.70. Work commenced July 1, completed July 9. Object of work: dredging shoal in channel to Hogan's wharf and a landing berth in front and on east side.

✓ *Midland, Ont.*—Under contract No. 15295 with Carson Construction Co. Ltd., dredge *Bear Cat*. Quantity removed, 8,850 cubic yards, place measurement, at \$1.05 per cubic yard, class "B," sand, clay, gravel. Amount passed for payment, \$9,292.50. Work commenced May 21, completed August 9. Object of work: dredging at mill site of Messrs. Leatherby and Chew.

✓ *Midland, Ont.*—Under agreement with Randolph Macdonald Co., dredge *R.M.C. No. 10*. Quantity removed, 300 cubic yards, scow measurement, class "B," 2.2 cubic yards, scow measurement, class "A," sand, gravel, mill refuse, submerged piles and stone-filled cribwork. Amount passed for payment, 360 cubic yards, bulk sum \$400.00, as per agreement. Work completed August 31. Object of work: to improve navigation, by removal of shipyard crib and boulders near Tiffin.

✓ *Midland, Ont.*—Under agreement with Randolph Macdonald Co., dredge *R.M.C. No. 10*. Amount passed for payment, \$500. Work done November 20. Object of work: removal of boulders in front of the Aberdeen elevator.

Midland, Ont.—Under contract No. 14978 with Randolph Macdonald Co., dredge *R.M.C. No. 10*. Quantity removed, 120.36 cubic yards, place measurement, at \$5 per cubic yard, class "A," and 54,340 cubic yards, scow measurement, class "B," at 58 cents per cubic yard, clay, silt, gravel, boulders. Amount passed for payment, \$32,119. Work commenced May 19, completed September 10. Object of work: deepening harbour to 24 feet below elevation 580.

Northport, Ont.—Under agreement with Randolph Macdonald Co., dredge *Simcoe*. Quantity removed, 721 cubic yards, place measurement, at 80 cents per cubic yard, class "B,"

sand, clay, gravel, stone. Total expenditure, \$576.80. Work commenced August 5, completed August 7. Object of work: to provide sufficient depth for vessels to load on west side of J. N. Sanderson's wharf.

Norton Creek (Ste. Clothilde), Que.—Under day labour with District Engineer Dansereau. Amount passed for payment, \$1,117.34. Object of work: deepening and clearing creek of obstructions.

N.W. Miramichi River, N.B.—Under day labour with District Engineer Stead. Quantity removed, 331 sunken logs. Total expenditure, \$165.50. Work commenced June 10, completed September 27. Object of work: removal of sunken logs and half sunken logs dangerous to navigation.

Okanagan River, B.C.—Under day labour with District Engineer Doncaster, drag line scraper. Quantity removed, 985 cubic yards, place measurement, class "B," gravel. Amount passed for payment, \$562.47. Work commenced May 15, completed February. Object of work: removal of gravel bars between Okanagan and Skaba Lakes.

Oliphant, Ont.—Under agreement with T. H. McKenzie. Quantity removed, 3,491 cubic yards, place measurement, at 35 cents per cubic yard, class "B," sand. Amount passed for payment, \$1,221.85. Work commenced July 10, completed September 4. Object of work: to enable boats to get to pier.

Orillia, Ont.—Under agreement with Randolph Macdonald Co., dredge *R.M.C. No. 8*. Quantity removed, 508 cubic yards, place measurement, at \$2 per cubic yard, class "B," mud, clay. Amount passed for payment, \$1,016. Inspection, \$24. Total expenditure, \$1,040. Work commenced May 25, completed May 26. Object of work: to facilitate the local boat building industry.

— *Owen Sound, Ont.*—Under contract No. 15328 with C. S. Boone Dredging and Construction Co., dredge *R.M.C. No. 10*. Quantity removed, 23,910.7 cubic yards, place measurement, at 70 cents per cubic yard, class "B," mud, silt. Amount passed for payment, \$16,737.49. Inspection, \$232.08. Total expenditure, \$16,969.57. Work commenced September 13, completed October 16. Object of work: increasing depth at McLaughlan, Grand Trunk, and Transportation Co.'s docks.

Parrsboro, N.S.—Under day labour with District Engineer Locke hand dredging, clay, gravel. Amount passed for payment, \$573.60. Work done in October. Object of work: dredging in berth at new wharf, and placing 55 cubic yards of brush and stone to improve the vessel bed, for the steamship service between Parrsboro, Wolfville and Kingsport.

Pembroke, Ont.—Under agreement with Wm. Bermingham and Son, dredge *Patricia*. Quantity removed, 18,223 cubic yards, place measurement, at 67 cents per cubic yard, class "B," sand, silt. Amount passed for payment, \$12,209.41. Inspection, etc., \$437.06. Total expenditure, \$12,646.47. Work commenced August 25, completed October 4. Object of work: redredging area dredged last year, under contract No. 14462, which had filled in owing to freshet.

Petite Rivière, N.S.—Under day labour with District Engineer Locke, hand dredging. Quantity removed, 500 cubic yards, sand. Amount passed for payment, \$356. Work commenced June 23, completed July 7. Object of work: redredging in outer section of channel from Government wharf to fish wharves.

Pictou, Ont.—Under agreement with Randolph Macdonald Co., dredge *R.M.C.* Quantity removed, 5,888 cubic yards, place measurement, at 60 cents per cubic yard, class "B," mud, clay, stone. Amount passed for payment, \$3,532.80. Inspection, \$74. Total expenditure, \$3,606.80. Work commenced May 24, completed June 8. Object of work: deepening inner harbour.

Point Edward, Ont.—Under day labour with District Engineer Craig. Amount passed for payment, \$3,088.69. Work commenced May, completed February. Object of work: inspection of sand and gravel dredging.

Point Pleasant, Ont.—Under agreement with R. G. Weddell, dredge *No. 11*. Quantity removed, 924 cubic yards, place measurement, class "B," sand, gravel, at 56 cents per cubic yard. Amount passed for payment, \$517.44. Work commenced November 15, completed November 26. Object of work: deepening and widening entrance to fishermen's harbour.

Port Arthur and Fort William, Ont.—Under contract No. 15289 with Great Lakes Dredging and Construction Co., dredge *Dominion*. Quantity removed, 282,154 cubic yards, at 35½ cents per cubic yard, place measurement, 91 cubic yards, at \$6.25 per cubic yard, place measurement, and breakwater at \$795 per lump sum, class "B," clay, sand, class "A," rock. Amount passed for payment, \$102,616.30. Work commenced May 31, suspended for season November 5. Object of work: to provide a berth in front of Mountain Stone Co.'s property at Fort William to facilitate shipping stone, dredging West Fort turning basin, and for Detroit Sulphite Co., at Fort William. Dredging at Port Arthur, main harbour south, in front of Parrish and Heimbecker's, main harbour centre, Gillespie's Terminal Elevator, and Port Arthur Dry Dock and Shipbuilding Co. and main harbour north for Thunder Bay Paper Co.

- Port Dover, Ont.*—Under contract No. 15285 with John E. Russell, dredge *The Islander*. Quantity removed, 8,468 cubic yards, scow measurement, at 90 cents per cubic yard, class "B," clay, sand, stone. Amount passed for payment, \$7,621.20. Work commenced June 17, completed July 30. Object of work: cleaning out channel at upper end of harbour, and shoal spots in harbour entrance.
- Port Maitland (Grand River), Ont.*—Under agreement with John E. Russell, dredge *The Islander*. Quantity removed, 7,153 cubic yards, scow measurement, class "B," at 65 cents per cubic yard, and 400 cubic yards, castover, place measurement, at 43½ cents per cubic yard, class "B," mud. Amount passed for payment, \$4,822.78. Inspection, \$90. Survey, \$61.36. Total expenditure, \$4,974.14. Work commenced August 13, completed February. Object of work: dredging in feeder canal to permit fishing boats to reach fish houses for shipping.
- Port Milford, Ont.*—Under contract No. 15308 with R. G. Weddell, dredge *No. 11*. Quantity removed, 15,192 cubic yards, place measurement, class "B," mud, clay, sand, at 56 cents per cubic yard. Amount passed for payment, \$8,507.52. Inspection, \$155. Advertising, \$131.70. Total expenditure, \$8,794.22. Work commenced September 25, completed October 29. Object of work: dredging channel from Collier's wharf to Canning Co.'s wharf and turning basin, and cleaning up to depth of 12 feet near Collier's wharf.
- Port Mouton, N.S.*—Under contract No. 15309 with the Acadia Contractors Ltd., dredge *Beacon Bar*. Quantity removed, 12,171.4 cubic yards, scow measurement, at 80 cents per cubic yard, and 3,126 cubic yards, overcast, place measurement, at 67½ cents per cubic yard, class "B," sand, mud, rock. Amount passed for payment, \$11,847.17. Work commenced June 26, completed August 24. Object of work: to provide a channel to Robertson's wharf.
- Port Mouton, N.S.*—Under contract No. 15135 with the Acadia Contractors Ltd., dredge *Beacon Bar*. Quantity removed, 9,413.94 cubic yards, place measurement, class "B," sand, rock, at 67½ cents and 90 cents per cubic yard. Amount passed for payment, \$7,080.18. Work commenced October 21, 1925, completed November 30, 1925. Object of work: widening and deepening channel at Robertson's wharf.
- Port Stanley, Ont.*—Under contract No. 14929 with Wm. Bermingham and Son, dredge *St. Lawrence*. Quantity removed, 5,226 cubic yards, at \$1.50 per cubic yard, 4,198 cubic yards, at \$2 per cubic yard, 5,137 cubic yards, at \$2 per cubic yard, 60,924 cubic yards, at 41 cents per cubic yard, crib timbers and stone ballast. Amount passed for payment, \$51,487.84. Work commenced April 20, completed September 7. Object of work: widening entrance channel and removing old east pier.
- Port Stanley, Ont.*—Under contract No. 15324 with the Frontenac Dredging Co., dredge *St. Lawrence*. Quantity removed, 20,951 cubic yards, scow measurement, class "B," and wreckage, at 46 cents per cubic yard. Amount passed for payment, \$9,637.46. Work commenced September 7, completed November 3. Object of work: dredging shoal adjacent to outer entrance of channel, widening and deepening turning basin for benefit of navigation.
- Port Williams, N.S.*—Under day labour with District Engineer Locke, hand dredging. Quantity removed, 525 cubic yards, from bed, sandstone, rock, ballast, debris and mud, and 400 cubic yards, from ends of vessel bed, mud. Total expenditure, \$1,615.91. Work commenced August 18, suspended for season September 30. Object of work: making vessel bed at wharf.
- Prescott, Ont.*—Under contract No. 15329 with Randolph Macdonald Co., dredge *No. 7 Simcoe*. Quantity removed, 5,472 cubic yards, place measurement, class "B," clay, mud, rock, at 80 cents per cubic yard. Amount passed for payment, \$4,377.60. Inspection, \$85.00. Advertising, \$179.94. Total expenditure, \$4,642.54. Work commenced September 4, completed September 21. Object of work: dredging approaches to ferry dock.
- Prinyers Cove, Ont.*—Under agreement with R. G. Weddell, dredge *No. 11*. Quantity removed, 2,972 cubic yards, place measurement, class "B," clay, gravel, boulders, at 56 cents per cubic yard. Amount passed for payment, \$1,664.32. Work commenced November 17, completed December 3. Object of work: to provide sufficient depth in front of Harrison's wharf.
- Rednersville, Ont.*—Under agreement with Randolph Macdonald Co., dredge *Simcoe*. Quantity removed, 1,477 cubic yards, place measurement, class "B," clay, sand, gravel, stones, at 80 cents per cubic yard. Amount passed for payment, \$1,181.60. Work commenced August 18, completed August 21. Object of work: dredging in front of Canadian Cannery Co., factory to allow access to wharf.
- Rivière du Loup (En Haut), Que.*—Under contract No. 15262 with Les Chantiers Manseau, dredges *Bruzelles*, *Clam No. 1*, *Clam No. 2*, and *B.S.L. No. 1*. Quantity removed, 1,728 cubic yards, place measurement, at 34 cents per cubic yard, 174,483 cubic yards, scow measurement, at 27½ cents per cubic yard, and 72,227 cubic yards, castover, place

measurement, at 18½ cents per cubic yard, class "B," sand, clay. Amount passed for payment, \$62,035.53. Work commenced May 14, completed September 25. Object of work: dredging shoal areas at Government wharf and in channel.

Rivière St. François, Que.—Under agreement with A. Laperrière, dredge *Robidoux*. Quantity removed, 9,806 cubic yards, place measurement, class "B," sand, gravel, at 35 cents per cubic yard. Amount passed for payment, \$3,432.10. Inspection, etc., \$290. Total expenditure, \$3,722.10. Work commenced September 27, completed November 12. Object of work: dredging channel at Pointe Maquereaux to depth of 6 feet.

Rivière St. François, Que.—Under agreement with C. R. Descoteaux, dredge *Robidoux*. Quantity removed, 838 cubic yards, place measurement, class "B," sand, gravel, at 35 cents per cubic yard. Amount passed for payment, \$293.30. Work commenced September 11, completed September 17. Object of work: dredging channel in rivière St. François at Pointe Maquereaux to depth of 6 feet.

Sanford, N.S.—Under day labour with District Engineer Locke, hand dredging. Quantity removed, 210 cubic yards, place measurement, class "B," sand, gravel. Amount passed for payment, \$150.25. Work commenced December 21, completed December 31. Object of work: to remove the filling in, and afford shelter to fishing vessels in the boat pond.

— *Sault Ste. Marie, Ont.*—Under agreement with Soo Dredging and Construction Co., dredge *L.S. No. 3*. Quantity removed, 2,336 cubic yards, place measurement, at \$65 per hour plant hire. Amount passed for payment, \$3,900. Survey, \$155.86. Total expenditure, \$4,055.86. Work commenced December 1, completed December 8. Object of work: removal of pulp waste and sand shoal in front of Soo Falls Brewery in ship channel between Ferry wharf and New Ontario dock.

— *Sault Ste. Marie (St. Mary's River—East Neebish Channel), Ont.*—Under agreement with Soo Dredging and Construction Co., dredge derrick scow *No. 24*. Quantity removed, 100 cubic yards, place measurement, boulders, at \$150 per day plant rental. Amount passed for payment, \$1,040. Work commenced May 26, completed June 3. Object of work: to remove obstructions in old channel of St. Mary's River at East Neebish to enable tugs to navigate.

Short Beach, N.S.—Under day labour with District Engineer Locke, hand dredging. Quantity removed, 333 cubic yards, place measurement, class "B," sand, gravel. Amount passed for payment, \$331.75. Work commenced February 14, completed March 15. Object of work: clearing gravel deposit from channel between protection piers.

Skeena and Naas Rivers, B.C.—Under day labour with District Engineer Forde, snagboat *Bobolink*. Quantity removed, 528 snags. Amount passed for payment, \$15,906.63. Work commenced April completed March. Object of work: to keep rivers and fishing grounds free of snags.

Stikine River, B.C.—Under agreement with Barrington Transportation Co. Total expenditure, \$2,982.06. Work commenced April 20, completed May 19. Object of work: removal of obstructions from the navigable portion of the river between Wrangell and Telegraph Creek.

Sulphur Creek, Grand River, Ont.—Under agreement with John E. Russell, dredge *The Islander*. Quantity removed 1,392 cubic yards, scow measurement, class "B," sand, at \$1 per cubic yard. Amount passed for payment, \$1,392. Work commenced August 5, completed August 7. Object of work: to provide a channel through bar which had formed across Grand River at mouth of Sulphur Creek.

Sydenham River, Ont.—Under day labour with District Engineer Craig. Quantity removed, 892 snags. Total expenditure, \$1,586. Work commenced May 19, completed July 31. Object of work: removing snags from east and north branches of the Sydenham river.

St. Barthélemi, Grand Nord, Que.—Under agreement with Les Chantiers Manseau, dredge *Clam No. 2*. Quantity removed, 1,555 cubic yards, place measurement, class "B," clay, at 50 cents per cubic yard. Amount passed for payment, \$777.50. Work commenced September 11, completed September 16. Object of work: to facilitate transportation of hay, livestock and machinery from Ile à L'Aigle to St. Barthélemi.

St. John Harbour, N.B.—Under contract No. 15301 with St. John Dry Dock and Shipbuilding Co., dredge *Leconfield*. Quantity removed, 46,542.4 cubic yards, place measurement, class "B," mud, at 57 cents per cubic yard. Amount passed for payment, \$26,529.17. Work commenced July 26, completed September 23. Object of work: deepening berths Nos. 7, 15, and 16 and dredging at Long Wharf and Sugar Refinery.

St. John River, N.B.—Under day labour with District Engineer Stead. Quantity removed, 147 snags. Amount passed for payment, \$260.44. Work commenced April, completed August. Object of work: removal of snags.

St. Maurice de L'Echouerie, Que.—Under day labour with District Engineer Amiot. Total expenditure, \$396.76. Work commenced June, completed September. Object of work: blasting channel at west end of ledge and removing boulders to accommodate fishing barges.

- St. Michel des Saints, Que.*—Under day labour with District Engineer Dansereau. Quantity removed, 300 cubic yards, place measure, slate and boulders. Amount passed for payment, \$996.38. Inspection, \$395. Total expenditure, \$1,391.38. Work done in September. Object of work: to increase flow section of Cypress river to avoid flooding.
- Thames River, Ont.*—Under agreement with Merlo, Merlo and Ray, dredge *St. Clair No. 1*. Quantity removed, 830 cubic yards, scow measurement, class "B," sand, clay, silt, at 80 cents per cubic yard. Total expenditure, \$664. Work commenced September 9, completed September 11. Object of work: to remove a bar which had formed in the channel 2½ miles below Chatham, Ont.
- Thames River, Ont.*—Under day labour with District Engineer Craig. Quantity removed, 1,234 snags. Amount passed for payment, \$1,496.95. Survey, \$617.57. Total expenditure, \$2,114.52. Work commenced May 5, completed July 23. Object of work: survey and removal of snags from Thames river between Louisville and mouth.
- Toby Island, N.S.*—Under day labour with District Engineer Locke. Amount passed for payment, \$1,041.44. Work commenced September 4, completed March 15. Object of work: dredging channel 15 feet wide and 4 feet deep H.W.O.S.T. through rock ledge from Midway Harbour to pond, and building small bridge over channel for fishermen.
- Toronto (Eastern Entrance), Ont.*—Under contract No. 15284 with Kilmer and Barber, dredge *Dragon Rouge*. Quantity removed, 50,944 cubic yards, scow measurement, class "B," sand, silt, at 58 cents per cubic yard. Amount passed for payment, \$29,547.52. Inspection, \$513.30. Advertising, etc., \$352.14. Total expenditure, \$30,412.96. Work commenced June 16, completed September 20. Object of work: to improve navigation.
- Trois Rivières, Que.*—Under contract No. 15277 with National Dock and Dredging Corporation, dredge *New Welland*. Quantity removed, 122,400 cubic yards, scow measurement, class "B," sand, clay, refuse, at 34 cents per cubic yard. Amount passed for payment, \$41,616. Work commenced May 25, completed July 5. Object of work: to permit ocean steamers having a draught of 30 feet to berth at harbour wharves.
- Upper Salmon River, N.B.*—Under day labour with District Engineer Stead, hand dredging, gravel. Total expenditure, \$21.50. Work done May 24-25. Object of work: by means of a sheer boom to make cut across bar at mouth of the river to allow schooner to pass in and out.
- Varrennes, Que.*—Under agreement with Les Chantiers Manseau, dredge *B.S.L. No. 1*. Quantity removed, 4,787 cubic yards, place measurement, class "B," hardpan, boulders, at 80 cents per cubic yard. Amount passed for payment, \$3,829.60. Work commenced June 29, completed July 7. Object of work: dredging shoal areas in channels to wharf.
- Waupoos, Ont.*—Under contract No. 15319 with the Frontenac Dredging Co., dredge *No. 1*. Quantity removed, 10,925 cubic yards, place measurement, class "B," mud, at 52 cents per cubic yard. Amount passed for payment, \$5,681. Inspection, \$95. Advertising, \$84.99. Total expenditure, \$5,860.99. Work commenced September 20, completed October 7. Object of work: dredging entrance channel and turning basin in front of Waupoos Canning Factory's wharf.
- Windsor, N.S.*—Under day labour with District Engineer Locke. Quantity removed, 2,650 cubic yards, place measurement, class "B," mud. Total expenditure, \$1,935.05. Work commenced July 21, completed September 25. Object of work: dredging in front of wharf extension and original wharf to make vessel bed and building small crib on outside end of berth in front of the new wharf.
- Yamaska River, Que.*—Under agreement with A. Laperrière, dredge *Robidoux*. Quantity removed, 7,059 cubic yards, place measurement, class "B," clay, at 45 cents per cubic yard. Amount passed for payment, \$3,176.55. Inspection, \$150. Total expenditure, \$3,326.55. Work commenced June 16, completed July 19. Object of work: dredging channel for town ferry.
- Yamaska River (Brouillard's Ferry), Que.*—Under agreement with A. Laperrière, dredge *Robidoux*. Quantity removed, 2,966 cubic yards, place measurement, class "B," clay, sand, at 50 cents per cubic yard. Amount passed for payment, \$1,483. Work commenced June 4, completed June 16. Object of work: to permit and facilitate ferry boats to land freight and passengers on dry land on each side of the river.
- Yamaska River (Ste. Aimé Massucville), Que.*—Under agreement with A. Laperrière, dredge *Robidoux*. Quantity removed, 1,184 cubic yards, place measurement, class "B," boulders, hardpan, at \$1 per cubic yard. Amount passed for payment, \$1,184. Inspection, \$661.01. Total expenditure, \$1,845.01. Work commenced May 18, completed June 1. Object of work: to permit and facilitate ferry boats to land freight and passengers on dry land on each side of the river.

SUMMARY FISCAL YEAR REPORT DEPARTMENTAL DREDGES, 1926-27

MARITIME PROVINCES

Dredge	Date	Locality	Material	Cubic yards removed	Cost Locality \$ cts.	Total Expenditure \$ cts.	Cost per cubic yard \$ cts.
"No. 1".....	May 25-27.....	Chatham, N.B.—Fraser Co. wharf.	Pulp mill refuse.....	2,032	2,871 45	.....	1.413
	Sept. 10-20 and Oct. 15-23.	Dalhousie, N.B.—Deep water wharf.	Sand, mud and gravel.	13,696	13,495 81	.....	.985
	Sept. 21-Oct. 8 and Oct. 25-30	Campbellton, N.B.—Deep water wharf.	Sand, mud and gravel.	20,623	27,853 05	.....	1.350
	Oct. 9-14.....	Champoux, Que.—Wharf.....	Sand and refuse logs	5,170	6,604 33	.....	1.277
				41,521		50,824 64	1.224
"No. 2".....	May 12-June 13.	Liverpool, N.S.—Bar.....	Sand, mud and sawdust.	18,565	13,662 32	.....	.736
	June 14-Nov. 6 and Nov. 13.	Sonora, N.S.—St. Mary's River.	Fine sand, mud, clay, rock and pebbles.	57,485	40,130 72	.....	.698
	Nov. 8-12.....	Sonora, N.S.—Timber Co. wharf.	Stones and gravel...	200	148 91	.....	.744
"No. 5".....	June 14-Nov. 16	Antigonish, N.S.—Channel...	Sand, gravel, stones, small boulders and clay.	76,250	.....	53,941 95	.707
				161,947	.....	64,802 08	.400
"No. 9".....	May 15-22 and May 28.	Charlottetown, P.E.I.—L. M. Poole's wharf.	Brick clay, sand and mud.	4,400	2,705 49	.....	.615
	May 24-27.....	Charlottetown, P.E.I.—Bruce Stewart's wharf.	Mud and silt.....	2,411	990 40	.....	.411
	May 29-June 15.	Red Point, P.E.I.—Wharf.....	Soft mud.....	16,038	4,299 79	.....	.268
	June 16-17.....	Rocky Point, P.E.I.—Wharf.	Sand and clay.....	981	434 81	.....	.443
	June 18-26.....	Point Pleasant, P.E.I.—Wharf.	Soft mud.....	3,669	1,304 43	.....	.355
	June 28-July 5.	Orwell Bay, P.E.I.—Brush wharf.	Mud, old timber and brush.	2,400	917 93	.....	.382
	July 6-Sept. 22.	Victoria, P.E.I.—Bar.....	Stones, brick clay, sand, rock and boulders.	25,870	17,030 07	.....	.658
	Sept. 23-Oct. 16	Charlottetown, P.E.I.—Railway wharf.	Silt, sand, rock and clay.	10,967	4,758 76	.....	.434
	Oct. 18-Dec. 4.	Souris, P.E.I.—Railway wharf.	Stones, shell, rock, brick, clay and sand.	9,320	6,642 94	.....	.713
"No. 11".....	May 21-July 30.	Alberton, P.E.I.—Wharf.....	Sand, clay, stone, mud and rock.	76,056	8,694 04	39,084 62	.514
	July 31-Oct. 15.	Brae Harbour, P.E.I.—Channel.	Mud, sand, clay, gravel and rock.	14,262	7,419 68	.....	.609
"No. 12".....	June 5-Dec. 4...	Port Elgin, N.B.—Gaspereau River.	Sand, clay, stones, mud, brick clay and oyster shells.	34,416	.....	16,113 72	.468
				58,891	.....	26,972 59	.458
"No. 13".....	May 27-28.....	Mulgrave, N.S.—Old Scotia Dock.	Ashes and mud.....	965	1,418 24	.....	1.469
	May 29-July 12.	Margaree Harbour, N.S.—Harbour.	Sand and gravel.....	16,510	15,292 33	.....	.926
	July 13-Aug. 30.	Grand Etang, N.S.—Harbour	Mud, ballast, rock and sand.	20,170	23,061 83	.....	1.143
	Aug. 31-Oct. 9.	Port Hood, Island, N.S.—Smith's Cove.	Gravel, mud and clay.	12,150	12,394 19	.....	1.020
	Oct. 11-Nov. 11	Whycocomagh, N.S.—Channel	Sand, mud and clay	12,170	13,750 77	.....	1.129
"No. 14".....	May 31-Nov. 2.	Savage Harbour, P.E.I.—Channel.	Stone, mud, sand, clay and gravel.	61,965	.....	65,917 36	1.063
				19,403	.....	7,093 11	.365
"No. 15".....	Apr. 13-Sept. 23	Lunenburg, N.S.—Wharves...	Mud, sand and gravel.	17,880	5,045 15	.....	.282
	Sept. 24-Oct. 30	West Dublin, N.S.—Wharves	Mud.....	4,201	949 21	.....	.225
"No. 16".....	Apr. 19-May 5.	Lower West Pubnico, N.S.—Wharf.	Mud, stone and boulders.	22,081	.....	5,994 36	.271
	May 6-July 26.	Upper Wedgeport, N.S.—Channel.	Mud and clay.....	918	827 37	.....	.901
	July 28-Aug. 11	Yarmouth, N.S.—Cold Storage dock.	Mud and rock.....	3,544	2,197 96	.....	.620
	Aug. 12-17.	Yarmouth, N.S.—Marine Slip	Mud.....	919	952 73	.....	1.036
	Aug. 18-Oct. 15.	Cape St. Mary's, N.S.—Whf. and breakwater.	Sand and rocks.....	442	401 15	.....	.907
"No. 115".....	May 12-June 10	Sydney, N.S.—British E. S. & C. Co. pier.	Hard clay, rock, coal pitch, iron ore, wire, pig iron and steel bars.	3,381	2,950 11	.....	.872
				9,204	.....	7,329 31	.796
	June 11-26 and Aug. 24-Sept. 6	North Sydney, N.S.—Coal pier.	Mud.....	13,095	13,187 56	.....	1.007
				12,233	7,361 55	.....	.602

SUMMARY FISCAL YEAR REPORT DEPARTMENTAL DREDGES, 1926-27—Continued

MARITIME PROVINCES—Concluded

Dredge	Date	Locality	Material	Cubic yards removed	Cost Locality \$ cts.	Total Expenditure \$ cts.	Cost per cubic yard \$ cts.
"No. 115"	June 23	North Sydney, N.S.—Salter's wharf.	Mud, ballast and rock.	1,370	858 09		·626
	Sept. 7-8	North Sydney, N.S.—Leonard's wharf.	Mud and rocks.	2,240	1,174 24		·524
	June 29-Aug. 23	Little Bras d'Or, N.S.—Channel.	Mud, rock, shells and gravel.	30,501	13,368 22		·428
	Sept. 9-21	Port Hastings, N.S.—Coal pier.	Rock, hard clay.	851	1,415 21		1·692
	Sept. 25-Dec. 8	Cape Tormentine, N.S.—Wharf.	Mud, hard clay and rock.	21,830	15,084 41		·691
				32,122		52,479 28	·639
Stone Lifter "No. 1"		Laid up at St. John West, N.B.				1,882 59	
Rock Breaker "No. 3"		Laid up at Dartmouth, N.S.				212 71	
Sewer Caisson "No. 2"		Repairs.				4,440 81	
Sewer Caisson "No. 3"		Repairs.				69 82	
New scows.		Built by Sydney Foundry and Machine Works.				13,217 95	
Printing and Stationery.						154 28	
Sewer "No. 107"		Advertising.				86 62	
						10,617 81	

Credits, "Dredging Maritime Provinces" not deducted from different items of expenses or total—

Dredge "No. 115".....\$ 1,066 40—C. N. Railway.
Tug Rona.....10 00—Potato Growers Association.

ONTARIO AND QUEBEC

"No. 1"	May 28-June 14 and June 22-July 5	L'Anse-aux-Cousins, Que.—Shepherd-Morse Wharf.	Soft mud	26,200	7,105 73		·271
	June 15-19	Gaspé, Que.—A. T. Carter's Wharf.	Ballast, rocks, sand and gravel.	4,200	1,876 59		·447
	June 21-22	Gaspé, Que.—Railway wharf.	Sand.	900	268 14		·298
	July 6-Sept. 9	Chandler, Que.—Channel.	Sand, gravel, hard clay, slate, rock and mud.	67,655	18,814 55		·278
				98,955		28,065 41	·284
"No. 4"	June 4-July 27 and Sept. 10-Nov. 13	Amherst, Mag. Isl., Que.—Channel.	Sand and rock.	36,619	24,415 68		·667
	July 28-Aug. 18	Point Basse, Mag. Isl., Que.—Wharf.	Sand and stone.	4,302	3,379 57		·786
	Aug. 19-Sept. 9	Grand Entry, Mag. Isl., Que.—Basin.	Sand and silt.	7,288	4,621 05		·634
				48,209		32,416 30	·672
"No. 103"		Laid up at Ottawa, Ont.				1,362 57	
"No. 109"		Laid up at Goderich, Ont.				2,025 15	
"Q. & R. No. 1"	Apr. 19-May 3	Sydenham River, Ont.—Channel Ecarte.	Clay and silt.	8,276	3,005 46		·363
	Aug. 31-Sept. 23	Sydenham River, Ont.—Johnson's Bend.	Clay, silt and sand.	18,540	3,956 16		·213
	Sept. 24-Oct. 4	Sydenham River, Ont.—Wallaceburg.	Clay and silt.	8,652	2,177 42		·251
	May 4-June 5 and July 7-19	Kingsville, Ont.—Channel.	Sand.	32,754	7,268 29		·221
	June 7-July 6	Rondeau, Ont.—Channel.	Clay, silt and sand.	22,866	4,968 20		·217
	July 20-Aug. 30	Pelee Island, Ont.—Docks.	Clay, sand.	37,351	8,679 02		·232
	Oct. 5-11	Courtright, Ont.—Western Salt Co.	Clay.	3,090	1,134 71		·367
	Oct. 12-Nov. 17	Thames River, Ont.—Mouth.	Clay and silt.	29,355	5,704 24		·194
				160,884		36,893 50	·229
"No. 110"	June 21-July 6	Chandler, Que.—Wharf.	Sand, stone and timber.	8,182	14,504 92		1·773
	July 7	Port Daniel, Que.—Govt. Wharf.	Stone.	307	341 29		1·111
	July 8-11	Malbaie, Que.—Wharf.	Mud.	25	341 29		13·651
	July 14-17	L'Anse-aux-Cousins, Que.—Shepherd-Morse Wharf.	Mud.	6,313	5,290 02		·837
	July 19-28	Grande River, Que.—Wharf.	Stone and gravel.	3,436	5,290 02		1·539
	July 29-Oct. 21	Saguenay River, Que.—Channel.	Sand, stone and clay.	58,718	65,186 76		1·110
				76,981		90,954 30	1·181

SUMMARY FISCAL YEAR REPORT DEPARTMENTAL DREDGES, 1926-27—Continued

ONTARIO AND QUEBEC—Concluded

Dredge	Date	Locality	Material	Cubic yards re-moved	Cost Locality \$ cts.	Total Expenditure \$ cts.	Cost per cubic yard \$ cts.
"No. 116".....	Period not operating.					12,484 86	
"No. 116".....	May 22-Oct. 14	Matane, Que.—Channel and Hammerhill Log Pond.	Clay, sand and boulders.	134,450		31,093 69	-231
"No. 117".....	Apr. 10-Dec. 9	Port Burwell, Ont.—Harbour.	Sand and silt.	191,550		44,562 31	-232
"No. 121".....	May 7-21	St. Charles, Que.—Landing.	Clay and boulders.	3,891	2,617 46		-672
	May 22-June 5	Sorel, Que.—Basin.	Clay, sand, logs and debris.	3,005	1,849 03		-615
	June 7-28	St. Ignace, Que.—Channel.	Clay and sand.	4,621	3,505 96		-758
	June 29-July 13	Ile-au-Castor, Que.—Basin.	Clay and sand.	4,431	2,233 24		-504
	July 14-29	Lachine, Que.—Basin.	Clay, boulders, pier, old hull.	1,480	1,825 02		1-233
	July 30-Aug. 25	St. Anicet, Que.—Wharf.	Boulders, pier, old hull.	2,741	3,962 21		1-445
	Aug. 26-Sept. 11	Port Lewis, Que.—Wharf.	Clay, boulders and hardpan.	1,250	2,401 34		1-921
	Sept. 13-Nov. 5	Contrecoeur, Que.—South Channel.	Clay and sand.	14,783	8,176 56		-553
	Nov. 6-27	Verchères, Que.—Wharf.	Clay, sand and stone	2,650	1,945 08		-733
				38,852		28,515 90	-733
"No. 123".....	May 5-June 22	Lachine, Que.—Basin.	Stone, hardpan, clay and wood.	17,600	12,420 67		-705
	June 23-July 5	Como, Que.—Channel and basin.	Clay.	8,700	2,586 01		-297
	July 6-Oct. 16	Choisy, Que.—Channel and wharf.	Clay, mud and boulders.	117,500	29,778 26		-253
	Oct. 18-Nov. 3	Papineauville, Que.—Wharf.	Clay.	8,100	2,272 55		-280
	Nov. 4-24	Beauharnois, Que.—Wharf.	Clay, sand and rock	7,300	3,252 10		-445
				159,200		50,309 59	-316
"No. 126".....	May 26-July 6	Grosse Isle, Mag. Isl., Que.—Channel.	Clay.	2,272	1,764 96		-776
	July 7-Aug. 25 and Oct. 18-Nov. 8	Narrows, Mag. Isl., Que.—Channel.	Mud, quick sand, sea-weed.	10,264	2,827 69		-275
	Aug. 26-Oct. 11	Cap Verte, Mag. Isl., Que.—Channel.	Sand and clay.	3,734	2,304 54		-617
	Oct. 12-16	Grand Ruisseau, Mag. Isl. Que.—Channel.	Clay.	813	298 73		-367
	Nov. 9-17	Grand Barachois, Mag. Is., Que.—Channel.	Quick-sand, roots and eel grass.	1,522	355 03		-233
				18,605		7,550 95	-405
"No. 127".....	May 25-Sept. 21	L'Anse au Beaufils, Que.—Harbour.	Clay, mud, gravel, rocks and sand.	8,109		3,848 96	-474
"No. 127".....	Construction.					1,486 30	
"Harricana".....	June 8-Oct. 22	Kewagami Portage, Que.	Sand, brush, roots, muck and clay.	22,738		17,057 43	-750
Haileybury Shipyard.						246 85	
Pattern Warehouse, Ottawa.						1,735 57	
Messages.						591 16	
Generally.						5 50	
Printing and Stationery.						22 47	
						391,228 77	

Credits, Dredging Ontario and Quebec not deducted from different items of expense or total—
Dredge "No. 121".....\$ 508 75—Rental to Leger and Charlton
Tug "Storm King".....112 00—Rental to Quebec Harbour Commission.
Pattern Warehouse.....2 55—Dept. Marine and Fisheries.

MANITOBA, SASKATCHEWAN AND ALBERTA

Red River.....	May 5-28	Netley Cut, Man.—Dam.....	Clay and silt.	13,594	3,024 60		-222
	May 29-July 3 and July 21-Oct. 18.	Red River, Man.—Mouth.....	Sand and silt.	58,050	9,934 24		-171
	July 5-20	Manigotogan River, Man.—Channel.	Soft clay	14,440	2,477 04		-171
				86,084		15,435 88	-179
Winnipegosis ..	Oct. 1-14	Winnipegosis, Man.—Govt. Property.	Clay and boulders.	426	895 83		2-102
	July 28-Aug. 12 and Oct. 15-16	Winnipegosis, Man.—Entrance Channel.	Clay and boulders	1,267	1,320 16		1-041
	May 26-July 27	Pine Creek, Man.—Entrance Channel.	Stones, sand and clay.	14,165	9,901 23		-698

SUMMARY FISCAL YEAR REPORT DEPARTMENTAL DREDGES, 1926-27—Continued

MANITOBA, SASKATCHEWAN AND ALBERTA—Concluded

Dredge	Date	Locality	Material	Cubic yards removed	Cost Locality	Total Expenditure	Cost per cubic yard
					\$ cts.	\$ cts.	\$ cts.
Winnipegosis	Aug. 26-Sept. 11	Maggie's Island, Man.—Wharf	Stones, sand and clay.	2,335	2,381 01		1-019
	Aug. 13-25 and Sept. 13-30.	Moose Island, Man.—Channel.	Clay and stones....	1,003	1,084 42		1-081
				19,196		15,582 65 886 65	.811
Plamondon		Dismantled and machinery stored.					
"No. 202"	May 12-June 17.	Winnipeg, Man.—Lake Bar Sand and Gravel Co. Wharf.	Sand and clay.....	11,269	5,018 28		.445
	June 18-22.....	Winnipeg, Man.—Brown and Rutherford Wharf.	Clay.....	1,534	574 12		.374
	June 23-Aug. 21 and Sept. 28-Oct. 15.	Gimli, Man.—Harbour.....	Sand, boulders and clay.	19,639	8,526 82		.434
	Aug. 23-Sept. 27	Grassy Narrows, Man.—Channel.	Sand, boulders and clay.	2,089	1,807 43		.865
	Oct. 16-30.....	Sugar Island, Man.—Red River, Selkirk.	Clay.....	4,012	1,275 83		.318
				38,543		17,202 48 909 47	.446
"No. 204"		Laid up at Selkirk, Man.					
"No. 205"	May 11-27.....	Netley Cut, Man.—Dam.....	Mud.....	8,880	2,400 60		.270
	May 28-July 23 and July 27-Oct. 16.	Winnipeg Beach, Man.—Pier and basin.	Mud, stone and clay	43,075	15,003 78		.348
	July 24-26.....	Winnipeg Beach, Man.—C.P.R. pier.	Sand.....	540	192 05		.355
				52,495		17,596 43 2,297 50	.335
"No. 208"		Plant laid up at Cumberland House, Sask.					
Tug "Vaughan"		General Work.....				1,878 78 2,255 17	
Construction Coal Barge.						8,746 40	
Construction Two Dump Scows.							
Tug "Parkdale"		Laid up at Selkirk, Man.....				377 25 1,800 00	
Purchase of Land at Winnipegosis.						84,968 66	

Credits, Dredging Manitoba, Saskatchewan and Alberta not deducted from different items of expenses or total—
 Dredge "Red River".....\$76 90—Removal of barge, Netley Cut—Dept. Marine and Fisheries.
 Dredge "No. 202".....37 00—Rental "Peguis"—Dept. Marine and Fisheries.

BRITISH COLUMBIA

"No. 301"		Laid up at Government Wharf, Victoria, B.C.				3,807 99	
"No. 302"	Apl. 1-10.....	Riondel, B.C.—Public wharf.	Rock and boulders..	305	568 18		1-862
	Apl. 12-May 11	Proctor Outlet, B.C.—South Side.	Hard clay, gravel and boulders.	2,945	2,580 65		.876
	May 12-22.....	Longbeach, B.C.—Ferry Landing.	Sand and clay.....	2,547	850 44		.321
				5,897		3,999 27	.678
"No. 303"	April and various dates.	Sand Heads—Fraser River....	Clay and sand.....	392,040	36,941 45		.094
	June 21-Sept. 25	Woodwards Cut—Fraser River.	Clay and sand.....	157,608	13,860 94		.087
	Nov. 22-Feb. 4.	North Arm Jetty—Fraser River.	Clay and sand.....	112,068	11,492 90		.102
	Aug. 30.....	Annieville Bar—Fraser River.	Clay and sand.....	1,584	126 30		.079
	March 28-30....	Squamish—Govt. wharf.....	Clay and sand.....	3,960	281 17		.071
				667,260		62,705 76	.094
"No. 305"	Apl. 1-21.....	Woodwards Slough—Fraser River.	Sand and silt.....	69,805	4,569 42		.065
	Apl. 22-May 4..	Squamish, B.C.—Ferry Slip	Sand and silt.....	27,315	2,284 71		.083
	May 5-22 and June 2-24 and Aug. 31-Sept. 11.	Ladner, B.C.—Fill and Channel.	Sand and silt.....	110,987	11,139 92		.100
	May 24-June 2..	New Westminster, B.C.—Brunette Saw Mills.	Sand and silt.....	8,235	1,418 09		.172
	June 25-July 27	Fraser River, North Arm—Channel.	Sand and silt.....	18,290	2,410 76		.131

SUMMARY FISCAL YEAR REPORT DEPARTMENTAL DREDGES, 1926-27—*Concluded*BRITISH COLUMBIA—*Concluded*

Dredge	Date	Locality	Material	Cubic yards removed	Cost Locality	Total Expenditure	Cost per cubic yard
					\$ cts.	\$ cts.	\$ cts.
	Aug. 23-30.....	Lulu Island Bridge (North Arm).	Sand and silt.....	4,725	1,559 91		.330
	Sept. 13-18.....	Fraser River, North Arm—B.C. Mfg. Co. Log Pond.	Sand, silt and clay.	3,466	709 05		.204
	Sept. 20-Nov. 10	Annieville Bar—Fraser River	Sand and silt.....	165,529	18,041 32		.109
	Nov. 13-Mar. 9	Port Mann, B.C.—Channel...	Sand and silt.....	253,210	26,092 95		.103
	Mar. 10-31.....	New Westminster, B.C.—Fraser River Dock Co.	Sand and boulders.	41,858	4,678 20		.117
				703,470		72,874 33	.103
"No. 306".....	Apl. 1-June 9...	Vancouver, B.C.—Coal harbour.	Mud, clay and hardpan.	103,800		46,521 88	.448
"No. 309"		Laid up at Chase, B.C.				72 98	
"No. 311".....	Apl. 1-28 and Jan. 22-Feb. 16 and Mar. 10-31.	Deer Rock Cut, B.C.—Columbia River Narrows.	Sand, coarse gravel and boulders.	38,215	4,238 75		.110
	Oct. 4-Jan. 21...	Two Beacon Bar, B.C.—Columbia River Narrows.	Sand and clay.....	74,890	6,482 80		.086
	Feb. 17-Mar. 9	Cottonwood Cut, B.C.—Columbia River Narrows.	Rock, sand and gravel.	3,145	852 28		.221
				116,250		11,573 23	.099
Rock Breaker "No. 1"		Laid up at Vancouver, B.C.				3,649 63	
Rock Breaker "No. 2"		Laid up at Vancouver, B.C.				2,067 59	
Tug "Petrel"		Laid up at Vancouver, B.C.				770 09	
						08,043 35	

Credits, Dredging British Columbia not deducted from different items of expenses or total—
Dredge "No. 305".....\$750 00—B.C. Mfg. Co.

DRY DOCKS

CHAMPLAIN DRY DOCK

The general works of operation and maintenance were carried on by the regular staff and the following works executed: repairs were made to the brick-work, arches, baffle-plates, water-fronts, clinker breakers, etc., of the steam boilers, to the asbestos covering of the steam and water feed pipe lines and drums of boilers, to two bronze spindles with nuts for 42-inch gate filling in valves, to the fire and general service pump, to the coal chutes of the eight boilers and to the steel shelter of discharge valve No. 3. General repairs were made to the buildings and the structural steel works of the elevator shaft. The tunnel doors were scraped and painted. Two of the armatures of the electric motors of two capstans, and 250 grate bars were renewed.

The dock was occupied for 291 days by thirty-three ships of a total tonnage of 66,533 tons.

Five Canadian Government vessels occupied the dock for 108 days of this period.

ESQUIMALT NEW DRY DOCK

The main contract for the construction of the dock basin, etc., was awarded to P. Lyall and Sons Construction Company, Limited, in January, 1921, and except for a few unforeseen events, which caused the work to shut down temporarily, it proceeded continuously towards completion.

The main items of work done during the fiscal year were: common excavation, 300 cubic yards; submarine rock excavation, 1,633 cubic yards; loose

rock excavation, 2,566 cubic yards; class 1 concrete, 518 cubic yards; class 2 concrete, 5,532 cubic yards; reinforcing steel, 54,000 pounds; fresh water main, 305 lineal feet; roadway, 17,200 square yards; mass concrete in landing-wharf superstructure, 822 cubic yards; granolithic concrete in landing-wharf superstructure, 140 cubic yards; and standard gauge railway track, 3,328 lineal feet. The only works remaining uncompleted are portions of the fresh water main, roadway, and standard gauge track.

Work on the contract awarded to Hodgson, King and Marble for the supply and installation of machinery was completed. The work done during the year consisted in completing the pump-house floor which had to await the installation of the air compressor, setting three capstans on the south side of the dock, and finishing the lighting system around the dock and landing-wharf. These two latter items were held up pending the completion of the backfill by the general contractors.

The contract awarded to Messrs. Yarrows Limited for the construction of two steel floating caissons was completed. Last year the 46-foot caisson was finished up to deck No. 3 but not launched from the contractor's ways. This caisson was completed, tested and accepted in August, 1926.

The installation of the air compressor supplied under contract, which was awarded last year to the Canadian Ingersoll-Rand Company Limited, was completed in May, 1926.

The 100-ton stiff-leg derrick, which was purchased from the Eastern Equipment Company, was delivered, unloaded and stored on the site on April 28, 1926. The concrete foundations and holding-down bolts were built by P. Lyall and Sons Construction Company, Limited, and the electrical feeders installed by Hodgson, King and Marble. The rewinding of the motors was done by Costello, Crowe and Bellamy of Ottawa. The erection of the derrick was not proceeded with owing to lack of funds. It is anticipated, however, that it will be completed some time during the summer of 1927.

On June 25, 1926, an Order in Council was passed granting authority to award a contract to the Colby Crane and Engineering Company of Vancouver, for the supply and erection of a combined 5- to 25-ton electrically operated travelling crane. The value of the work involved was estimated to be \$164,417.40. Work on the foundations was commenced in August, 1926, and it is expected that this contract will be completed by June, 1927. It was possible, after the foundations and rails for the travelling crane had been completed, to determine the final location of the easterly part of the spur track from the Esquimalt and Nanaimo Railway, which was commenced in 1921, and to complete the construction of the same.

Keel blocks for the entire length of the dock, and bilge blocks for every other set were fitted. These blocks were built up to a height of 53 inches. A suitable flag staff, 110 feet high, was built and set up in a concrete foundation on the north side of the dock in front of the transformer house. Two scows, ten rafts and sixty ladders were constructed for use in the dock. A boom log, 242 feet long, was fitted and placed across the dock entrance to keep out driftwood. Thirteen fenders, each 3 by 70 feet, were fitted with proper moorings and placed the full length of the landing-wharf, around the walls at the dock entrance and across the end of the south wall. Two 60-foot steel gangways were built for the use of vessels in the dock and one 34-foot wooden gangway was purchased from the Department of Naval Service for use on the landing-wharf. The impeller of No. 3 main pump, which was damaged by pieces of wood drawn through the gratings in the bottom of the dock, was taken out, repaired and the shaft straightened. Extra bars were welded on the gratings. Extra gratings, 3 feet high, were placed around the two main sump holes, these

gratings being made up of the spare ones left over from the construction. Stores, tools and numerous articles of necessary equipment have been purchased, and the dock is now, with the exception of the crane, derrick and buildings, in good order for handling vessels.

Although the equipment at this dock is not yet complete, four vessels, having a total tonnage of 23,945 tons, were docked for repairs, cleaning and painting. These were emergency cases, the vessels being either too large for the old dry dock or that dock being already occupied. The plant during the above four operations worked to the entire satisfaction of all concerned. The new dock was occupied for thirteen days, excluding Sundays and holidays when no work was performed and no charges were made.

The general description of the new dry dock, which has been in operation since September, 1926, is as follows: length from outer caisson stop to head wall 1,150 feet, width at entrance 125 feet on sill, and 135 feet at coping level, and depth on entrance sill at ordinary high-water spring tides 40 feet. Two inner sills are provided, located respectively 400 feet and 750 feet from the entrance, while there is an emergency sill, 36 feet outside the main entrance sill, so that it is possible to use lengths of 400, 750, 1,150 or 1,186 feet as occasion may require.

ESQUIMALT OLD DRY DOCK

The keel blocks were raised 8 inches, the total height now being 51 inches. This is a good height for all classes of work, the camber on the floor giving an additional 2 inches under the bilge. A concrete foundation was placed under the dockmaster's office and the shed and fence adjacent to this building were renewed. The long shed was repaired and a concrete foundation placed under the walls to save the building from collapse. The two dock scows were reconditioned and decked over. A garage for the convenience of the chief steam power plant operator was erected on the dock property adjoining his residence. All the material used, except the cement in the floor, was salvaged from the old house taken down in 1924.

Twenty-six vessels, having a total tonnage of 108,546 tons, were docked for repairs, cleaning and painting, the dock being occupied 119 days.

LORNE DRY DOCK

The following works were executed by the general staff: repairs were made to the steam and water feed pipe lines and their asbestos covering, to the brickwork and arches of the steam boiler, and to the buildings and macadam road.

The dock was occupied for 321 days by thirty ships of a total tonnage of 43,091 tons.

Five Canadian Government vessels occupied the dock for sixty-one days of this period.

FERRIES

STATEMENT of Ferry Licenses in Force during Fiscal Year ended March 31, 1927

Name of Ferry	Annual Fee
Kingston, Ont.—Cape Vincent, N.Y.	\$ 25 00
Port Lambton, Ont.—Robert's Landing, Mich.	1 00
Walkerville, Ont.—Detroit, Mich.	1 00
Windsor, Ont.—Detroit, Mich.	1 00
Calumet, Que.—L'Orignal, Ont.	25 00
Buckingham, Que.—Cumberland, Ont.	5 00
Montebello, Que.—Alfred, Ont.	10 00
Point Albino, Ont.—Buffalo, N.Y.	50 00
Gananoque, Ont.—Clayton, N.Y.	25 00

STATEMENT of Ferry Licenses in Force during Fiscal Year ended March 31, 1927
—Concluded

Name of Ferry	Annual Fee
Cross Point, Que.—Campbellton, N.B.	10 00
Brockville, Ont.—Morristown, N.Y.	1 00
Fassett, Que.—St. Thomas d'Alfred, Ont.	10 00
Morrisburg, Ont.—Waddington, N.Y.	25 00
Courtwright, Ont.—St. Clair, Mich.	10 00
Pembroke, Ont.—Allumette Island, Que.	130 00
Sault Ste. Marie, Ont.—Sault Ste. Marie, Mich.	100 00
Fitzroy, Ont.—Onslow, Que.	200 00
La Passe, Ont.—Fort Coulonge, Que.	204 00
Rainy River, Ont.—Towns of Beaudette and Spooner, Minn.	50 00
Rockcliffe, Ont.—Gatineau Point, Que.	50 00
Niagara, Ont.—Youngstown, N.Y.	40 00
Erie Beach, Ont.—Buffalo, N.Y.	50 00
Prescott, Ont.—Ogdensburg, N.Y.	1 00
Rockport, Ont.—Alexandria Bay, N.Y.	25 00
Fort Erie, Ont.—Buffalo, N.Y.	50 00
Sombra, Ont.—Marine City, Mich.	1 00
Walpole, Ont.—Algonac, Mich.	1 00
Aultsville, Ont.—Louisville, N.Y.	1 00

This added to the decrease of the four previous years makes a total reduction of \$221,621.39 as follows:—

1922-23	\$64,227 49
1923-24	19,210 90
1924-25	35,159 12
1925-26	49,374 67
1926-27	53,649 21
	<hr/>
	\$221,621 39

The operating revenue for 1926-27 as compared with that of the preceding year shows an increase of \$8,694.17. The number of messages transmitted in 1926-27 shows an increase over the previous year of 14,046. The net increase in offices over last year was sixteen. This increase was brought about by opening fifty-seven offices and closing forty-one.

Department	Number of Telephones						Total	Yearly Amount \$ cts.	Temporary		Amount \$ cts.
	P. B. X.		Office		Residence				Desk	Extn.	
	Direct	Extn.	Direct		Direct	Extn.					
			Direct	Extn.							
Agriculture.....	77	67	1	1	10	3	159	3,694 71	4	6	97 44
Archives.....	8	2			1	1	1	12			
Auditor General.....	28	1			1	1	31	618 37			
Can. Govt. Patriotic Fund.....	1						1	22 08			
Chief Electoral Officer.....	1	3					4	82 20	2	2	46 84
Civil Service Commission.....	29	20			3	2	54	1,060 02	2	1	14 28
Commission of Conservation.....	2	1					3	60 12			
Customs.....	71	11	2		2		86	1,572 42	1		11 56
Exchequer Court.....	5				1		6	176 28			
External Affairs.....	16	4	1		7	2	30	695 52	1		12 83
Finance.....	38	6	3	1			48	685 99			
Government Contract Supervision Committee.....	5	2					7	165 84			
Government House.....	20	1					21	326 95			
Governor General.....	4	2		3		4	24	732 70	1	2	31 56
Health.....	23	6	2		9	2	33	720 23			
House of Commons.....	65	21	2		2	2	90	1,548 37	1	1	28 14
(Sessional)									186	18	1,837 13
Immigration and Colonization.....	30	16	2		2	1	51	1,419 18			
Indian Affairs.....	14	1			2	1	18	536 71			
Insurance.....	8	1			1	1	11	236 08			
Interior.....	182	65			4	3	254	6,223 21	2	1	14 06
Justice.....	24	10	1		6	2	43	854 72	2	1	34 32
Laboratory of Geology.....	1						1	22 08			
Labour.....	19	5	1	1	5	3	34	626 11	4	1	38 89
Library of Parliament.....	2						3	79 89			
Marine and Fisheries.....	73	14			5	2	94	1,874 89			
Mines.....	79	15	4	2	1	1	102	1,912 03			
National Defence.....	188	56	8	2	3	1	258	5,014 39	2	2	44 36
National Research Council.....	8						8	114 80			
Patents.....	11	4					15	412 76	1		31 76
Post Office.....	71	12	3		4	2	92	2,771 60	3	2	66 69
Printing and Stationery.....	42	7					49	777 13			
Privy Council.....	9	2	1		4	2	18	393 16			
Public Works.....	68	20	2	1	6	2	99	1,999 61	2		41 76
Railway Commission.....	18	11			1	1	31	678 67			

Railways and Canals.....	26	15	6	1	8	1	56	1,382 11	1	1	8 34
Royal Canadian Mounted Police.....	42	14	5	1	2	2	66	1,679 29	1	1	2 15
Secretary of State.....	17	8			2	1	28	462 59	1		29 91
Senate.....	38	11			1	1	51	796 81			
(Sessional).....											
Soldiers' Civil Re-establishment.....	109	15			4	3	131	2,293 68	59	10	580 50
Soldiers' Settlement Board.....	16	12					28	723 96	5	2	17 69
Supreme Court.....	11	2			1	1	15	395 69			
Tariff Commission.....					1	1	1	5 22	1	1	28 37
Trade and Commerce.....	42	16	1		3	3	65	1,465 28			
	1,541	480	45	12	104	49	2,231	47,624 98	281	51	3,018 58

Yearly Telephones.....	2,231	\$47,624 98
Temporary Telephones.....	332	3,018 58
Total number of Telephones paid for in the course of fiscal year 1926-27.....	2,563	\$50,643 56
Private Branch Exchange Equipment.....		25,168 57
Private Branch Exchange Operators' Salaries.....		22,772 60
Total Expenditure.....		\$98,584 73

SYSTEMS

NEWFOUNDLAND

The line from Port au Basque to Cape Ray continues to be operated as heretofore under an arrangement with the Anglo-American Telegraph Company.

CAPE BRETON

During the year the lines have given general satisfaction, there being no severe storms and consequently no protracted delays in moving business. General repair work was carried out expeditiously. The telephone service has been further enlarged and installations have been made for a number of new subscribers. This feature not only brings in additional revenue, but allows for more extended use of the service between patrons. To better conditions and improve the working of the circuits, new insulators, Western Union Standard type, were placed on the lines south of Marion Bridge and towards St. Peters, and it is proposed to continue this important work over other sections of the line during the coming season. The pole line of this division was increased by 11 miles due to the construction of two sections, one of 6 miles on the Bucklow Branch towards Ottawa Brook, and one from Bucklow towards Middle River. In addition to this, a telephone exchange was installed at Bucklow to accommodate the increasing number of telephone subscribers in this vicinity.

The revenue for the past year shows an increase of \$1,165.40 over that of the preceding year, which, no doubt, was brought about by the generally improved economic conditions in the Maritimes. The cost of operation for 1926-27, as compared with that of 1925-26, shows a decrease of \$3,737.83. The number of messages handled was increased by 1,304. There were forty telephone subscribers added to the list, whereas the telephones removed numbered eight, leaving a net increase of thirty-two for the year.

BAY OF FUNDY

The telegraph and telephone circuits of this system were satisfactorily maintained during the year. There was about the usual amount of interruptions in the cable service to the various islands, but in each case communication was restored as soon as conditions permitted. The two main cables connecting Grand Manan with Eastport, Maine, functioned during the entire year with the exception of No. 1 telephone cable which developed a serious leak during the latter part of August. This was repaired by the C.G.S. *Tyrian* in September. The cost of operation during the past year was \$3,742.03, which is \$487.67 less than the previous year. There was an increase of \$265.01 in the revenue and the number of messages transmitted was greater by 559. The number of offices remains unchanged.

CHATHAM-ESCUMINAC

An uninterrupted and satisfactory service was maintained during the year. The cost of operation for 1926-27 compared with that of the previous year shows a decrease of \$17.83. The revenue decreased by \$158.42 mostly due to a lower average earning rate per message than the previous year. There were two telephone subscribers added to the list, bringing the number of subscribers up to fifty. This is in addition to the six offices where service is given on a toll line basis. This system extends for a distance of 86 miles adjacent to the northeast coast of New Brunswick in the vicinity of Chatham.

MAGDALEN ISLANDS

The telephone lines on these islands continue to give satisfactory service. The number of telephone subscribers, which last year was ninety-eight, has increased to 131. These subscribers are served by the three telephone exchanges situated at Amherst Island, Grosse Isle and Grindstone. The night service, which in 1925 was inaugurated at Grindstone, was this year extended to the two other exchanges, from May to December inclusively, and is available until 11 p.m. on week-days. Sunday service is now given, for one hour, at 7 a.m., 1 p.m., and 5 p.m. New construction during the year comprised $2\frac{3}{4}$ miles of pole line and $13\frac{1}{2}$ miles of wire. The operation of this system for the past year cost \$579.59 more than for the previous year. There was an increase in the revenue of \$576.96 brought about partly by the addition of thirty-three new telephone subscribers. There was a decrease of 143 in the number of messages handled.

ANTICOSTI ISLAND

The telegraph service on this island, which since 1924 has been under lease to the Administration of Anticosti, is now controlled by the Anticosti Corporation, the present owners of the island. This corporation has taken over the lease of the telegraph service, subject to its original terms and conditions. The telegraph service by way of the 45-mile cable from Gaspé to Jupiter River has been very satisfactory throughout the year. In the month of May the cable landing on the island was removed from the vicinity of South West Point to a more suitable and safer landing at Jupiter River, 5 miles to the westward.

NORTH SHORE ST. LAWRENCE AND CHICOUTIMI DISTRICT

Although the industrial development in the regions served by this system has increased the volume of business handled by these lines, the telegraph service functioned satisfactorily throughout the year with a minimum amount of interruption. The main line from Murray Bay to Red Bay, Labrador, a distance of 1,014 miles, continues to be the main artery of communication. The cost of operation for 1926-27, as compared with that of the previous year, shows a decrease of \$4.09. The revenue was increased by \$1,114.09. This was largely the result of the greater number of messages transmitted, the increase being 7,286 for the year.

ISLAND OF ORLEANS AND QUARANTINE SYSTEM

These lines have given a continuous and satisfactory service during the year. The cost of operation for 1926-27, as compared with that of the previous year, shows a decrease of \$935.44. The revenue increased by \$43.02. This was due principally to an increase of 448 in the number of messages transmitted.

QUEBEC COUNTY

No changes or extensions have been made to these lines during the past year. Better business conditions in this region are reflected in the increased revenue. The cost of operation for 1926-27, as compared with that of the previous year, shows an increase of \$364.60. This increase, however, is more than offset by a revenue increase of \$467.09. The number of calls put through the telephone exchange increased by 797.

TIMISKAMING

La Compagnie du Téléphone du Nord, Limitée, continues to operate these lines under lease.

PELEE ISLAND, ONTARIO

This island, situated in lake Erie, 17 miles from the mainland, enjoyed uninterrupted cable service during the past winter, by which telephone service, both local and long distance, was made possible. The cost of operation for 1926-27, as compared with that of the previous year, shows an increase of \$981.98. This increase was due to the recurrence of breaks in the cable during the summer.

SASKATCHEWAN

Through the closing of the office at Battleford the length of the northern Saskatchewan section was reduced by 4 miles. North Battleford is now the southern terminus of the Isle la Crosse section. This section is 298 miles in length and extending out in a general northerly direction gives telegraph communication to the adjacent territory through its eight offices. The cost of operation for 1926-27, as compared with that of the preceding year, decreased by \$12,564.97. The revenue was reduced by \$154.05 and the number of messages transmitted decreased by 139.

ALBERTA

The length of these lines was reduced by $21\frac{1}{2}$ miles through the abandonment of that section between Mooswa and Elk Point. On the various sections, aggregating 1,152 miles of pole line, the volume of business handled has been very satisfactory, and subject to very little delay owing to line interruptions during the year. The cost of operation for the past year, as compared with that of the preceding one, shows an increase of \$2,488.29. The number of messages transmitted increased by 1,371, but the revenue shows a decrease of \$1,272.55, owing chiefly to a reduction in telegraph tolls to competing points.

BRITISH COLUMBIA MAINLAND

The telephone service on this division continues to operate in a highly satisfactory manner. The pole mileage of this division is now 1,747 miles, having been reduced $21\frac{1}{4}$ miles due to the rearrangement of the route. There are 277 telephone offices located in this division and 938 subscribers attached to the different telephone exchanges. The cost of operation for 1926-27, as compared with that of the preceding year, shows a decrease of \$6,534.04. The decrease in revenue of \$4,001.56 was principally caused by the withdrawal of the telegraph service from Kamloops, Vernon, and Kelowna. This was done to avoid an overlapping of services, the Canadian National Railway having completed their line into the Vernon-Kelowna territory.

VANCOUVER ISLAND DISTRICT

The lines in this district have been kept in good order throughout the year. Considerable trouble occurred with the cables connecting the various islands to the mainland, there being thirteen breaks in all. The cost of the repairs occasioned by these breaks amounted to \$2,862.32. As forest fires were not as numerous as in previous years, the interruptions were fewer and the traffic, which is increasing continuously, was not delayed to any perceptible extent. There is a noticeable increase in the number of subscribers on the various telephone exchanges and an increase in the number of telephone agencies. A considerable contribution to the revenue has been received from the service furnished to the logging camps in this district. Telephones are placed in these camps at a subscription rate of \$2.50 monthly and the established tolls are charged on telegrams.

There has been an increase of 6,633 in the number of messages sent, over that of the previous year. The increase in revenue amounted to \$3,330.29. The cost of operation, as compared with that of the preceding year, shows a decrease of \$6,657.04.

YUKON SYSTEM AND BRANCHES

The main line and branches composing the Yukon telegraphs were operated during the past year with a minimum of delay to traffic, which was heavier than the previous year. Interruptions caused by storms and bush fires were less frequent and conditions generally much more satisfactory.

On that section of the line between Hazelton and Telegraph Creek, where five intermediate cabins were closed the previous year, the line was maintained without difficulty by the men retained at other cabins, thus effecting a saving of approximately \$18,000 per annum.

Due to general repairs made last year to the Hazelton-Prince Rupert and Stewart Branch, this line operated throughout the year with a minimum of delay to traffic, giving satisfactory service to all points. Interruptions were few and of very short duration. As a result of the mining operations at Stewart, the business on this line is increasing to a large extent.

Throughout the Bulkley Valley and Cariboo District considerable advantage has been taken of the combined telegraph-telephone system, there being an increase of fifteen telephone offices installed over the number cancelled, making, at present, forty-three telephone offices operated on commission. The total number of subscribers on the various exchanges, and tributary to the reporting offices, is 308, an increase of 16 over last year.

The Quesnel-Prince George telephone line was completed and final connection made on October 29, 1926.

Urgent repairs were made on the line from 150 Mile House to Bella Coola and the Kleena Kleene office was reopened with a salaried operator-lineman in charge.

The cost of operation for 1926-27, as compared with that of the previous year, shows a decrease of \$4,161.45. There was an increase of 4,567 in the number of messages sent. The increase in revenue amounted to \$7,399.69.

C.G.S. "TYRIAN"

The following covers the operation of the cableship *Tyrian* during the fiscal year 1926-27, together with a list of repairs effected:—

1926	
May 6.....	Left Halifax for Tancook. Sailed for Kent Island.
7.....	Arrived at Kent Island.
8 and 9...	Working on Gannet Rock cable.
10.....	At anchor, Seal Cove. Too foggy to work.
11 and 12..	Working on Gannet Rock cable.
13.....	Sailed for Halifax.
14.....	Arrived at Halifax. Sailed for Magdalen Islands.
15 and 16..	At sea.
17 to 20...	Working on Entry Island cable.
21.....	Finished cable. Sailed for Anticosti.
22 and 23..	Working on Anticosti-Gaspé cable.
24.....	At anchor, Jupiter Bay. Too rough to work.
25 to 27...	Working on Anticosti cable.
28.....	Finished cable. Sailed for Tadoussac.
29.....	Arrived at Tadoussac.
30.....	Working on Tadoussac cable.
31.....	Sailed for Quebec. Arrived at Quebec.
June 1.....	Working on L'Ange Gardien cable.
2 to 5....	At Quebec.
6 to 9....	Working on Orleans and Crane Island cables.
10 and 11..	Working on Isle Verte cable.
12.....	Working on Isle aux Reaux cable.
13.....	Working on Margaret Island cable.
14.....	At Quebec.

1926

- June 15.....Sailed for Newcastle, N.B., for load of poles for Magdalen Islands.
 16.....At sea.
 17.....Arrived at Newcastle, N.B.
 18 and 19..Loading poles.
 20.....Sailed for Grindstone with poles.
 21 and 22..Unloading poles.
 23.....Unloading poles. Sailed for Halifax.
 24.....At sea.
 25.....Arrived at Halifax.
 26.....At Halifax. Sailed for Deer Island, N.B.
 27.....At sea.
 28.....Arrived off Deer Island and repaired cable. Sailed for St. John, N.B.
 29.....Arrived at St. John.
 30.....Sailed for Welchpool.
- July 1.....Working on Eastport-Welchpool cable.
 2.....At Welchpool. Sailed for St. John, N.B.
 3.....Sailed for Halifax.
 4.....Arrived at Halifax.
 5 to 12...At Halifax.
 13 and 14..In dry dock.
 15.....Took coal. Sailed for Quebec.
 16 and 17..At sea.
 18.....Arrived at Quebec. Sailed for Tadoussac.
 19.....At sea.
 20 and 21..Working on Tadoussac cable.
 22.....Sailed for Quebec.
 23.....Arrived at Quebec. Commenced working on L'Ange Gardien cable and Orleans lines.
 24 to 28...Working on L'Ange Gardien cable and Orleans lines.
 29.....Sailed for Scatterie Island.
 30 and 31..At sea.
- Aug. 1.....Working on Scatterie Island cable.
 2.....Went to Sydney for coal. Sailed for Halifax.
 3.....At sea.
 4.....Arrived at Halifax.
 5 to 31...At Halifax.
- Sept. 1 and 2...At Halifax.
 3.....Sailed for Bay of Fundy.
 4.....Arrived at Long Eddy.
 5 and 6...Working on Long Eddy-Herring Cove cable.
 7.....Anchored at Welchpool. Working on cables in tank.
 8.....Laid Harbour Delute cable.
 9 and 10..Working on Long Eddy cable.
 11.....Laid Hay Island cable. Sailed to Yarmouth. Arrived.
 12.....Picking up four core cable for Marine Department. Sailed for Halifax.
 13.....Arrived and docked at Halifax.
 14.....At Halifax.
 15.....Sailed for Scatterie Island.
 16.....Arrived at Scatterie Island. Working on cable.
 17.....Anchored at Gould's Cove. Inspected Louisburg land line. Sailed for North Sydney.
 18 to 22...Anchored at North Sydney.
 23.....Sailed for St. Peters.
 24.....Working on St. Peters' cable.
 25.....Sailed for Halifax.
 26.....Arrived at Halifax.
 27.....At Halifax.
 28.....Sailed for St. John. Arrived.
 29.....Laying Partridge Island cable.
 30.....At St. John.
- Oct. 1.....At St. John.
 2.....Sailed for Halifax. Arrived.
 3.....Docked at Halifax.
- 1927
- Jan. 18.....Sailed for Bay of Fundy.
 19 to 21...Working on Bay of Fundy cables.
 22.....Sailed for Halifax.
 23.....At Halifax.
- Mar. 16.....Sailed for Tancook.
 17.....Working on Tancook cables.
 18.....Returned to Halifax.
 19.....Examining Devil's Island cable.
 20 to 21...Working on Devil's Island cable.
 22.....Working on Lawlor's Island cable.
 23 to 31...At Halifax.

REPORT OF THE ACCOUNTS BRANCH

A. G. Kingston, Chief Accountant

AMOUNTS EXPENDED BY THE DEPARTMENT OF PUBLIC WORKS OF CANADA DURING THE FISCAL YEAR ENDED MARCH 31, 1927

Name of Building	Con- struction and Improve- ments	Repairs and Furniture	Rents	Salaries of Caretakers	Supplies for Caretakers	Heating	Lighting	Water	Power	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
PUBLIC BUILDINGS										
<i>London, England</i>										
Canadian Building.....		5,198 00	25,385 17	8,446 17	399 27	997 81	2,165 98	2,029 54	1,503 59	46,125 53
Totals, London, England..		5,198 00	25,385 17	8,446 17	399 27	997 81	2,165 98	2,029 54	1,503 59	46,125 53
<i>Nova Scotia</i>										
Amherst, post office, etc.....		236 94		1,226 00	77 30	570 35	597 89	23 24		2,731 72
Annapolis Royal, post office, etc.....		342 97		1,006 61	26 80	548 25	168 63	40 00		2,133 26
Antigonish, post office, etc.....		289 75	40 00	1,166 00	28 55	623 14	339 72	30 00		2,487 16
Arsicat, post office.....		770 66		150 00	72 50	290 90	3 50			1,287 56
Baddeck, post office, etc.....		16 70		1,400 00	88 75	190 00	137 36			1,832 81
Bridgewater, post office, etc.....	100 35	119 44		883 33	78 26	276 80	200 55	35 00		1,693 73
Canso, post office, etc.....		153 02		1,130 00	60 69	451 00	567 92	15 00		2,377 63
Clark's Harbour (Nickerson building), post office.....			99 96							99 96
Dartmouth (Old Park School), armoury, post office.....		75 50	100 00	745 00	79 80	454 50	510 85	40 00		1,905 65
Digby, post office.....		102 82		1,130 00	38 90	475 32	614 65	80 00		2,441 69
" (Warne Block), Fisheries Inspec- tion office.....		70 16	200 00							
Glace Bay, post office, etc.....	3,468 00	167 15		942 00	89 20	401 93	487 92	55 00		270 16
Guyssborough, post office, etc.....		1,871 45		229 92	102 27	343 50	191 86			5,611 20
Halifax, (Bulld building), Department of Health.....		68 54	1,800 00			227 54				2,096 08
" (Bellevue building), Archives, etc.....		2,159 64	374 95		222 35	2,857 36	1,099 57	189 25		6,903 12
" (Camphill Hospital.....	1,496 21									1,496 21
" (Crugg building), Department Marine and Fisheries.....										
" custom house, etc.....		0 50	1,350 00	44 80						1,350 50
" examining warehouse, etc.....		1,837 88			162 23	2,643 44	742 40	866 88	225 74	6,523 37
					17 55		42 16			59 71

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927.—Continued

Name of Building	Con- struction and Improve- ments	Repairs and Furniture	Rents	Salaries of Caretakers	Supplies for Caretakers	Heating	Lighting	Water	Power	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
PUBLIC BUILDINGS										
<i>Prince Edward Island—Concluded</i>										
Georgetown post office, etc.		53 19		519 96	2 23	424 28	101 88			1,101 54
Keppeck, quarantine station		101 10								101 10
Montague, post office, etc.		730 44		417 96	66 20	305 32	161 40			1,701 32
(Wightman building), Depart- ment National Defence			180 00							180 0
Port Portland (Old School House), Masters and Mates Examiner's office			125 00							
Souris post office, etc.		50 74		989 33	47 72	366 75	199 10			1,653 64
Summerside, experimental fox farm						160 29	248 72			409 01
Tignish, post office		162 73		1,281 65	76 46	764 38	799 75	73 00		3,157 97
Minor offices throughout the province		523 58	1 00	866 00	54 05	433 90	179 79			2,057 42
Prince Edward Island, generally		177 36					0 60			177 96
		438 29				58 90	219 67			716 86
Totals, Prince Edward Island	3,041 55	5,605 19	842 50	9,040 50	423 23	5,762 74	4,617 60	332 00	28 98	29,700 29
<i>New Brunswick</i>										
Bathurst, post office, etc.	1,927 35	522 45		1,059 00	60 91	612 19	208 65	33 00		4,423 55
(Skating Rink) Department National Defence, armory			120 00							120 00
Campbellton, armory			300 00							300 00
post office, etc.		405 98		860 00	24 56	732 17	431 65	78 00		2,532 36
Campobello Island (Batonson building), fisheries office										
Chatham, post office, etc.		509 42	120 00	1,370 00	6 30	544 67	485 26	40 00		120 00
quarantine station (Middle Island)		27 75								2,955 65
Chipman, post office, etc.	2,882 75	1 00		382 50	84 69	137 54			1 90	165 29
Dalhousie, post office	636 71	13 75		1,080 00	20 55	318 94	248 06	26 00		3,475 19
Edmundston, custom and immigration buildings										2,343 61
" post office	6,165 74	74 85		1,119 00	22 10	85 15	94 74	24 00		473 78
Fairville, post office	1,531 48	108 21		1,268 00	40 94	667 75	175 72	60 00		8,275 16
Fredericton, custom house		204 92		998 50	51 88	241 75	65 50	17 10		3,272 98
						613 10	157 93	58 43		2,084 76

	3,362 18	4,311 43				891 14	508 30		79 19	9,152 24
Fredericton experimental farm.....										
Military hospitals, Nos. 1 and 2 (old).....										
" post office, etc.....		1,071 85		2,460 00		50 20	46 52			2,556 72
Grand Falls, post office, etc.....		343 72		2,204 50		851 31	553 92	60 20		4,795 86
Hampton, post office.....		144 55		1,166 00		404 18	207 83	33 00		2,187 93
Hartland, post office, etc.....		138 70	25 00	861 00		159 00	58 32			1,283 97
Hillsborough, post office.....		173 26		635 00		83 00	162 06	30 00		1,075 95
McAdam Junction, immigration building.....		47 10		819 00		153 25	169 30			1,354 71
Marysville, post office, etc.....		70 05		170 00		252 88	82 97	12 00		632 84
Milltown, post office, etc.....		88 50		1,184 00		354 18	276 43	30 85		1,963 32
Moncton (Paint Co. building), armoury.....			2,333 33							2,333 33
" post office, etc.....		514 79		1,252 50		135 00	625 70	100 50		2,689 29
" (Willbur building), post office addition, etc.....		25 77	3,744 17			764 00	167 01			4,700 95
" (South), post office.....	3,733 92	83 90		200 00	1 40	118 75	7 00		0 90	4,145 87
Newcastle, post office, etc.....		106 06		1,180 00	46 80	833 14	624 20	35 00		2,825 20
Perth (Stewart building), Department National Defence.....										
" National Defence.....			120 00	825 00		361 92	201 90			120 00
Richibucto, post office.....		75 75								1,404 57
St. George (Masonic Temple building), Department National Defence, work-shop.....										
St. John, (Ames-Hollden building), Department Public Works—engineers' office.....			250 00							250 00
" Canadian National Railway station, mail room.....			248 40			39 75	15 16			303 31
" custom house, etc.....	12 10		120 00							132 10
" Department Soldier's Civil Re-establishment, Veterans work-shop, Albion St. (Farlong building), R.C.N.V.R. (Holder building) Department Marine and Fisheries.....		2,823 35	75 53	22 32	57 45	3,023 78	484 36	954 77	201 85	7,643 41
" post office, etc. (new).....		898 51		66 96	105 90	2,935 80	1,232 17	476 12	773 40	172 32
" (Departments of Marine and Fisheries, Public Works, etc.) quarantine station, Parridge Island.....	18,111 89	5,216 59	131 57	22 55	105 04	1,140 19	537 05	39 40	202 81	25,507 09
" Savings Bank building.....	2,761 07	142 32			45 45	4,449 61	3 70	2,211 99		9,426 37
" West, immigration building.....		561 39	2,108 32			465 74	171 76	141 12		966 39
" Lancaster Military Hospital.....	180 00					3,108 31	223 93	472 92		6,474 87
" Martello Hotel, caretaker's quarters.....										180 00
" post office.....		50 30		1,020 00		92 00				1,112 00
" generally.....		11 10		417 92		381 87	97 91	9 98		957 98
St. Stephen, post office, etc.....		131 15		27,403 32	202 78	543 04	236 21	23 74		27,617 20
				925 00	32 75					1,891 89

Cap Rouge, experimental farm.....	8,099 80	2,650 17	1,130 00	76 02	1,518 24	739 87	300 00	12,268 21
Chicoutimi, post office, etc.....	219 42	359 76	1,121 25	106 72	619 18	257 52	300 00	3,444 25
Coaticook, post office, etc.....		103 90	180 00		409 54		60 00	2,058 63
Compton, post office.....								180 00
Cookshire, post office.....		16 15	1,080 00	19 30	178 80	160 40		1,454 65
Danville, post office.....		18 38						388 34
D'Issraeli (Champoux building), post office						0 40		210 40
Drummondville, post office, etc.....		63 19	893 75	104 24	348 88	227 07	135 00	1,772 13
Dundee, custom house.....		32 50		44 04	234 74	68 10		379 38
East Angus, post office.....		266 16	1,171 25	20 28	497 14	444 03	50 00	2,448 86
Farnham, experimental farm.....	3,754 05	1,354 24			311 37	88 03		5,507 69
" post office.....		74 65	1,080 00	5 84	40 00	104 57	75 00	1,380 36
Father Point, quarantine station, medical	1,814 57	30 66						1,845 23
quarantine station, medical								U
officer's residence.....		21 71			226 37	76 80		324 88
Gaspé (Carter building), post office, etc.....		68 50			208 00	392 95		1,194 45
" public building.....	20,000 00							20,000 00
Granby, armory.....		77 83	1,208 75	108 25	459 66	709 15	150 00	740 33
" post office.....		190 48						2,826 29
Grand Mère (Banque Canadienne Natio-								
nale building), post office.....			475 00			0 90		475 90
Grosse Isle, quarantine station.....	1,662 72	334 22			2,611 66	307 98		4,916 58
Hull (Fortin & Gravelle building), ar-								
moury.....								
" post office.....		5,205 06	150 00	40 53	303 90	222 82	396 43	1,800 00
" research laboratory.....	93,306 54	41 60			945 36	9 32		6,318 74
Huntingdon, immigration building.....		15 75						94,302 82
" (O'Connor building), post								15 75
office.....		2 50						
Iberville, post office.....		1 75	775 00					777 50
Joliette, post office, etc.....		51 88	549 96	31 45	22 00	41 24	28 50	674 90
Jonquière, post office, etc.....	973 89	36 97	1,031 25	200 31	493 99	662 26	111 00	2,570 69
Kenogami, public building.....			1,143 66	79 33	197 67	196 10	23 04	2,650 66
Knowlton, post office, etc.....	1,149 93							1,149 83
Lachine, post office.....		289 19	267 84	16 45	503 38	196 45	21 00	1,294 31
Lachute (Campbell building), armoury		74 73	149 96		390 45	396 25	86 26	1,070 65
" post office.....								300 00
Lac Mégantic, post office.....		32 96	1,152 50	28 75	45 50	182 61	37 50	1,479 82
Lacolle, immigration building.....		218 63	1,280 50	90 38	367 54	438 96	69 00	2,465 01
La Ferme, experimental farm.....		8 00						8 00
La Malbaie (Murray Bay), post office.....		3,208 93			517 91			3,726 84
Laprairie, post office.....		96 14	1,130 00	62 69	803 00	281 35	50 00	2,423 18
L'Assomption, post office.....		20 18	150 00	53 05	64 00	98 20	45 00	2,430 48
Lennoxville, experimental farm.....		45 52	300 00	53 61	56 20	57 80	65 00	578 13
Levis, Fort No. 1.....		1,565 99			1,105 15	205 07		3,070 66
" post office.....		83 39						83 39
Limoulin, public building.....	351 83	626 45	1,595 00	73 61	796 40	516 29	250 00	3,857 75
Lionelville, post office.....		38 92	1,080 00	62 13	103 04	46 43	63 30	1,393 82
Loretteville, post office.....		475 91	195 00		305 62	45 53	60 00	1,164 89
" (temporary).....		54 95	150 00					204 95

DEPARTMENT OF PUBLIC WORKS

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927.—Continued

Name of Building	Con- struction and Improve- ments	Repairs and Furniture	Rents	Salaries of Caretakers	Supplies for Caretakers	Heating	Lighting	Water	Power	Total
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
PUBLIC BUILDINGS										
Quebec—Continued										
Louisville, post office				875 00	169 80	278 68	245 69	25 00		1,594 17
Magog		202 48		1,080 00	55 36	479 72	85 03	78 56		1,981 15
Maniwaki	9,561 87	11 45		495 00	70 20	517 76	134 74			10,791 02
Marieville		45 60		1,010 00	56 36	117 00	95 32	34 00		1,358 28
Matane		69 89		1,010 00	61 47	111 25	63 70			1,316 31
Matapedia		303 35								303 35
Megantic (<i>see</i> Lac Megantic)										
Mont Joli (Levesque building), post office		1 90	240 00		6 32	180 00	102 78			531 00
Mont Laurier, public building	240 85									240 85
Montmagny, post office, etc.		57 80		1,155 53	70 94	356 60	41 65	75 00		1,757 52
Montreal (Ames-Holden building), De- partment Soldiers' (Civil Re- establishment)										
" Bonaventure Station, mail room		418 45	12,703 19		78 30	586 96	1,015 68	433 01	640 64	15,876 23
" (Chamber of Commerce build- ing), Weights and Measures office	127 39		144 00	197 34					258 91	727 64
" (Chateau de Ramezay building), Archives			1,300 00							1,300 00
" custom house (anal office)		25 50	450 00							450 00
" (Old)		3,369 49			2 10	28 90	5 42	17 46		79 38
" Department National Defence, 37-41 Cathcart St.			673 75		340 03	2,178 90	860 33	666 39		7,415 14
" Department National Defence, Commercial building, West- mount										673 75
" Department National Defence, 700 Dorchester St.			1,500 00							1,500 00
" Department National Defence, 1398 Notre Dame St. E.		35 00	150 00							185 00
" Department National Defence, (Old Loyola College), ar- moury			1,530 00							1,530 00
" Department National Defence, (Old Strathcona Academy, Outremont)	5,456 33									5,456 33
			480 00							480 00

Quebec postal station purchase of Molson's Bank building for postal purposes.	30,000 00	577 95	422 50	46,169 28	122 25	127 74	30,000 00
Quebec city, generally.		20 54				1 50	46,997 22
Rawdon (City Hall), post office		340 78		1,181 16	107 29	285 66	444 54
Richmond, post office, etc.		30 82		324 96	76 45	126 00	2,509 76
Rimouski, Department of Public Works.							971 64
" District Engineer's office		181 94	1,870 80				2,052 74
" post office, etc.	8,981 21	58 05		349 92	66 15	321 89	10,444 97
Rivière du Loup, post office.		24 15		990 00	58 15	168 75	2,050 12
" Station (Levasseur building), post office.			300 00				300 00
Roberval, post office, etc.		108 50		1,130 00	68 13	356 65	2,057 56
Rock Island, post office, etc.		120 73		1,130 00	25 46	206 20	1,935 96
Ste. Agathe des Monts, post office		96 10		1,080 00	67 87	281 14	2,228 57
Ste. Anne de Bellevue, military hospital (Pilon building).	10,334 39		1,562 75				11,897 14
Ste. Anne de la Pocatière, experimental farm.		16 50	315 00		1 00	54 24	474 89
St. Armand (Missisquoi), immigration building.	4,876 47	1,957 65				104 32	8,319 89
St. Eustache, post office.		46 31	360 00				46 31
St. Gabriel de Brandon, post office.		56 65		1,130 00	34 54	30 35	405 35
St. Georges de Beauce (Molson building), post office.		43 00	345 83			131 27	1,874 60
St. Hyacinthe, Department National Revenue building.		270 55		1,080 00	86 45		388 83
" post office, etc.		520 82		1,130 00	85 80		2,169 63
St. Jacques L. Achigan (Forest building), post office.			284 40				2,810 27
" public building.	662 50						284 40
St. Jean, Department National Revenue.		58 75		450 00	45 77	46 59	662 50
" post office.		464 31		300 00	102 27	60 00	904 47
St. Jérôme, post office, etc.	13,050 16	22 80		477 10	73 72	370 12	1,911 35
" (Temporary)		2 00	964 29	684 15	89 31	70 05	14,253 70
St. Joseph d'Alma (Lavoie building), post office.						3 70	1,743 45
St. Joseph de Beauce (Cliche building), post office.			220 80				478 40
St. Lambert, post office		4 00	125 00			43 35	185 62
St. Remuald, public building (site).	150 00	80 47		1,121 25	58 28	56 62	1,676 40
St. Rose, post office.			393 00			103 58	150 00
St. Thérèse, post office, etc.		176 59		1,130 00	101 00	211 46	569 59
St. Tite (L. Heureux building), post office.		302 97	384 95			67 41	2,010 01
Shawville, post office.		141 02		1,121 25	94 64	109 43	2,849 53
Sherbrooke, (Grégoire building), post office inspector's office.		185 68		1,080 00	18 30	73 41	2,021 23
		103 31	440 00				1,939 84
							543 31

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927.—Continued

Name of Building	Con- struction and Improve- ments	Repairs and Furniture	Rents	Salaries of Caretakers	Supplies for Caretakers	Heating	Lighting	Water	Power	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
PUBLIC BUILDINGS										
<i>Quebec</i> —(Concluded)										
Sherbrooke, (Olivier building), Soldiers' Settlement Board			1,399 92							1,399 92
" (Pagé building), post office, Inspector's office and Weights and Measures office		2 00 488 64 412 89	550 00	1,616 25 1,111 25	215 88 53 45	866 05 664 69	1 45 997 09 282 50	114 87 253 00		553 45 4,298 78 2,777 78
Sorel, post office, etc.										
Stanstead Plain (Holmes building), post office		26 64	150 00			180 06	33 13			389 83
" (Terrill building), post office			160 42							160 42
Terrebonne, post office, etc.		9 70		300 00	82 07	272 25	86 28			750 30
Thetford Mines, Department of National Defence										
" post office, etc.	3 00	320 08 335 40	1,808 89	150 00	70 40	348 15	0 83 197 79	40 00		2,129 80 1,144 80
Trois Pistoles, post office			100 00							100 00
Trois Rivières, post office, etc.		731 91	116 78	4,445 80	195 97	2,834 28	589 95	1,200 00	91 67	10,206 36
Valleyfield, post office, etc.		931 02		1,010 00	149 55	633 90	334 13			3,058 60
Victoriaville, post office	9 13	151 32	1 00	300 00	54 00	389 54	179 33	100 00		1,184 32
Warwick (Kirouar building), post office		1 75	262 50							264 25
Westmount, armoury		263 00								263 00
" post office (see Montreal postal station "L")										
Windor (McCabe building), post office			363 36							363 36
" (Fye building), post office	6 50	208 23	387 50							602 23
Minor offices throughout the province		667 95	100 00			451 50	1 36			1,220 81
Quebec Province generally		1,817 00				435 03	1,539 50			3,791 53
Totals, Quebec	352,836 89	95,520 24	87,880 02	300,872 32	16,494 29	96,545 49	58,514 17	39,702 95	14,977 42	1,063,343 79

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927.—*Continued*

Name of Building	Con- struction and Improve- ments	Repairs and Furniture	Sundry Maintenance	Rents	Salaries	Heating	Lighting	Water	Power	Total
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
PUBLIC BUILDINGS										
Ottawa—Concluded										
Rideau Hall grounds, greenhouses, etc.										19, 102 84
" guard room			3, 287 00		15, 815 84	77 40				77 40
" fuel and light			19, 000 00					774 98		19, 000 00
Rockcliffe rifle range										774 98
R. C. M. P. "A" Division (old Public Works workshops)					91 83	526 90	408 15	352 02		1, 379 50
R. C. M. P. building (site), Templeton and Mann Ave.	377 58					12, 934 99	182 52	39 55		417 13
Royal Mint								728 42		13, 845 93
Steel fittings (all buildings)	51, 199 40					25, 267 87	29, 450 98	3, 935 50	7, 229 73	51, 199 40
Sundry rented buildings				378, 856 25	67, 488 74	36 09	527 89	44 02		812, 229 07
Supreme Court			95, 000 00		2, 422 81					3, 030 81
Telephone service (all buildings)								203 33		95, 000 00
Victoria Island Shipyard					11, 462 50	17, 739 48	3, 429 79	710 43	1, 012 50	34, 354 70
Victoria Memorial Museum						64 50	569 36			633 86
War Trophies building					7, 352 50	168 74	1, 241 60	3, 613 33	1, 170 00	13, 546 17
Western Departmental building										
Totals—Ottawa buildings	495, 368 49	193, 316 37	144, 944 32	678, 881 25	1, 093, 793 54	262, 240 75	80, 239 69	39, 829 39	38, 277 21	3, 026, 891 01

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927.—Continued

Name of Building	Con- struction and Improve- ments	Repairs and Furniture	Rents	Salaries of Caretakers	Supplies for Caretakers	Heating	Lighting	Water	Power	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
PUBLIC BUILDINGS										
<i>Ontario (excluding Ottawa)</i>										
Acton, post office etc.		30 50		830 00	2 90	365 73	126 51	21 07		1,376 71
Alexandria, post office.		7 00		984 50	21 75	247 02	97 91			1,358 18
Almonte, post office, etc.		596 92		1,130 00	105 79	554 85	301 05	75 00		2,763 01
Amherstburg, post office.		365 82		1,125 00	48 19	332 75	188 34	60 00		2,323 10
Arnprior, post office.		367 36		1,130 00	41 44	593 50	455 51	41 86		2,629 67
Athens, post office.		46 15		50 00	23 65	137 42	129 00			385 22
Aurora, post office.		126 70		1,166 00	13 30	320 16	43 54	16 00		1,685 70
Aylmer (West), post office.		73 82		1,115 00	61 25	463 62	164 35	63 70		1,941 75
Barrie, post office.		101 17		1,045 00	84 17	386 40	176 40	42 84		1,835 98
Belleville, armory.			378 80							378 80
(Belleville Club building).										
" " " " " " " "		124 51	470 00	56 00		94 94	9 00			754 45
" " " " " " " "		601 62		1,120 50	114 65	1,118 37	414 94	185 24		3,555 32
" " " " " " " "			210 00							210 00
" " " " " " " "			1,826 72							1,826 72
Birch Cliff, armory.			242 88							242 88
Bowmanville, armory.			360 00							360 00
" " " " " " " "		37 70		1,037 50	38 65	305 25	195 98	27 00		1,642 08
Bracebridge, post office, etc.		26 61		1,382 00	10 90	394 76	87 05	9 12		1,910 44
Brampton, post office, etc.		219 15		1,157 00	53 04	451 34	121 13	20 23		2,030 89
Bramford, armory.			3,999 96				1 58			4,001 54
" " " " " " " "		675 14		7,473 55	128 11	1,517 92	604 18	97 69	350 81	10,847 40
Bridgeburg, post office, etc.		1,041 34		1,116 00	24 00	358 88	116 98	31 24		2,688 14
Brighton (Butler House), armory.	156 00		240 00							396 00
" " " " " " " "			176 00							176 00
Brockville, post office.		313 03		1,066 00	133 09	910 04	585 35	192 25		3,799 76
Burlford, post office.		12 61		875 00	44 67	113 05	105 85			1,151 21
Burlington, Brant Hospital.	80,198 43	12 99		2,124 00	3 40	37 50	70 25	150 00		82,596 57
Caledonia, armory.			180 00							180 00
Campbellford (Oxley building), armory.			120 00							120 00
Cardinal, post office.		162 25			49 26	303 65	62 37	23 00		600 53
Carleton Place, post office, etc.		71 73		1,010 00	54 69	348 24	277 32	40 76		1,802 74
Cayuga, post office, etc.		14 51		300 00	15 35	108 37	174 88			673 11

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927.—*Continued*

Name of Building	Con- struction and Improve- ments	Repairs and Furniture	Rents	Salaries of Caretakers	Supplies for Caretakers	Heating	Lighting	Water	Power	Total
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
PUBLIC BUILDINGS										
<i>Ontario, excluding Ottawa—(Continued)</i>										
Chatham, post office, etc.		165 38		1,134 00	38 94	416 48	177 62	43 66		1,976 08
Chapleau, post office		25 55	540 00							1,540 00
Chesley, post office, etc.				830 00	38 85	178 24	153 90	31 25		1,257 79
Clinton, armory			60 00							60 00
" post office, etc.		85 36		1,250 00	52 10	518 98	173 28	27 37		2,107 09
Cobalt, post office, etc.		128 18	2,100 00				53 28			2,291 46
Colbourg, post office, etc.		174 62		1,120 50	40 75	402 50	166 39	54 14		1,958 90
Colborne, armory			57 13							57 13
Collingwood (Town Hall), armory			120 00							120 00
" post office, etc.		665 51		1,752 00	44 88	753 65	243 66	136 40		3,596 10
Cornwall, armory			400 00							400 00
" post office, etc.	2,348 43	2,283 30		1,193 00	83 80	505 86	399 07	75 00		6,888 76
Doronto, " "		210 25		1,130 00	30 04	381 06	205 16	39 00		1,785 26
Dresden, " "				1,130 00	8 62	194 00	72 71	21 00		1,636 58
Dryden, armory		83 62	300 00		36 05	490 26	153 15	43 78		1,935 86
Dundas, post office			240 00				0 68			240 68
Dunnville, armory			500 00							500 00
Durham, public building (site)	20 00									
Dutton (Memorial Hall), post office		773 05		1,130 00	33 68	54 00	158 72	41 00		2,190 45
Eganville, post office, etc.		76 61		1,130 00	19 96	294 36	158 42	25 15		1,704 50
Elmira " "		7 69		1,130 00	9 55	185 04	54 61			1,389 89
Elora " "		82 02		1,130 00	18 00	425 50	74 48	45 00	3 00	1,775 60
Fergus " "		21 54		1,010 00	13 87	210 48	64 08	24 80		1,508 25
Forest, public building (site)	163 48									163 48
Fort Frances (Masonic building), District Engineer's Office, D.P.W.	244 42									244 42
Fort William, armory		2,201 85	1,670 00							3,871 85
" (City Hall), taxation office			2,400 00							2,400 00
" examining warehouse			400 00							400 00
" post office	2,232 43	1,028 59	61 00	4,256 07	64 90	684 75	169 71	177 32	181 50	8,856 27
" generally		180 74		1,105 97	53 45	506 96	310 59	90 00		2,227 71
Galt, armory		6 25					207 48			213 73
" post office, etc.		344 79		1,148 00		430 80	0 83	39 43		2,194 02
Gananoque, custom house		110 50			25 78	322 97	120 16	40 23		609 64

Gananoque, post office, etc.	162 20	1,145 00	17 62	372 93	190 12	35 95	1,923 82
Glencoe	689 60	996 00	32 45	54 00	114 01	13 77	1,899 83
Goderich, armory		300 00					300 00
" post office, etc.	45 71	1,014 00	64 07	532 27	156 66	70 20	1,382 91
Gravenhurst, public building	7 75	320 00	42 37	222 27	17 01	6 65	9,463 89
Crimsby, post office	437 24	855 03	73 55	260 73	135 10	30 00	1,791 65
Guelph, examining warehouse	152 57	675 00					827 57
" post office, etc.	511 27	1,290 17	51 80	471 56	157 74	85 76	2,568 30
Hamilton, armories—taxes for local im- provements							1,768 32
" Canadian National Railway Station, mail room		150 00			1 98		221 25
" Department National Defence -469 Bay St., R.C.N.V.R.		1,290 00				6 00	1,200 00
" Gas and Electric Inspector's office (33 John St.)	543 06	60 00		59 25	5 59		667 90
" (Lennox building) taxation office	87 00	8,125 00					8,212 00
" post office, etc.	472 77	51 47	241 32	2,089 36	537 75	1,175 55	21,568 19
" post station "B"	286 58	1,200 00	25 30	97 96	113 27	76 85	1,859 06
" (Sandford building, Depart- ment Soldiers' Civil Re- establishment, and postal station "C")	352 31	6,421 80		1,293 00	234 10	269 05	8,570 26
" (Strathmore building), weights and measures office, 18 John St.	491 58	2,283 33		13 00	34 28		2,822 19
" weights and measures office (115 John St.)		100 00					102 65
" generally	1 32				2 65		111 46
Hanover, post office, etc.	82 38	1,160 00	25 80	338 00	187 16	45 62	1,838 96
Harrington, armory		300 00					300 00
" post office	626 18	560 00	30 65	562 18	175 66	19 00	1,973 07
Harrow, experimental farm	2,380 49			682 80	77 89		3,197 79
Hawkesbury, post office	64 66	1,134 00	79 35	354 28	116 59	29 71	1,778 53
Huntsville, armory							334 92
" post office, etc.	109 19	199 92					584 18
Ingersoll	90 77	474 99	34 68	659 86	186 74	62 39	2,176 44
Inglewood, armory	1,836 41	100 00					5,123 38
Kapuskasing, experimental farm		96 00		1,112 55	392 15		96 00
Keewatin, armory	253 19	50 00		266 20	306 69		410 00
" public building (site)							876 08
Kempenville, post office, etc.	179 80	1,130 00	49 57	770 22	282 10	98 95	600 00
Kenora, Brett warehouse, Department National Defence	43 50	249 96	20 50	365 34	153 27	34 68	2,510 64
" post office, etc.	35 00	20 00			4 78		1,513 20
" " addition to site							467 25
Kincardine, post office							59 78
Kingston (Bibby building) taxation office							

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927.—*Continued*

Name of Building	Con- struction and Improve- ments	Repairs and Furniture	Rents	Salaries of Caretakers	Supplies for Caretakers	Heating	Lighting	Water	Power	Total
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
PUBLIC BUILDINGS										
<i>Ontario, excluding Ottawa—Continued</i>										
Kingston custom house.....		1,295 56		270 00	57 10	383 87	92 06	57 29		2,156 48
Department National Revenue office.....		161 44	2,419 92	1,015 00	19 10	743 43	125 53	51 31		4,535 73
" Immigration office.....		30 00	260 00			35 70	9 00			334 70
" post office, etc.....		399 29		2,417 50	145 65	925 77	526 89	110 37		4,825 47
" Sydenham Military Hospital generally.....	55 97							55 97		55 97
Kitchener, (Brethaupt building) Depart- ment National Defence.....		182 00					239 40			481 40
" Canadian National Railway station, mail room.....	18 00	1 73	2,537 63							2,539 36
" Department National Defence (55 King St.).....			50 00							68 00
" examining warehouse.....			240 00							240 00
" post office, etc.....			513 59				2 26	1 42		517 27
" (Royal Bank building), taxa- tion office.....	21,157 30	425 30	266 44	2,126 80	120 14	806 15	386 55	97 05	32 71	25,418 44
Lake Erie, warehouse for Department of Agriculture, see Leamington.....		7 67	100 00							107 67
Lakefield, post office.....		19 76		830 00	37 00	351 05	110 99			1,348 80
Leamington, armoury.....			300 00							300 00
" Department of Agriculture, onion warehouse.....	7,576 49									7,576 49
" post office, etc.....		54 83		1,080 00	38 00	292 07	157 77	29 25		1,651 92
" ".....		332 66		1,290 75	38 05	597 68	321 54	44 50		2,625 18
Lindsay ".....		295 54		1,178 60	61 84	970 71	196 08	77 82		2,690 59
London, (Brener building) Department Soldiers' Civil Re-establish- ment.....			4,225 00				163 48	44 88		4,433 36
" (Chapter House) Department National Defence.....		706 53	4,400 00		28 00	564 58	74 98	14 28		5,788 37
" Canadian National Railway sta- tion, mail room.....	165 50		210 00							375 50
" custom house.....		1,164 08	124 39		206 59	754 36	235 11	67 87		2,552 40
" post office.....	2,859 58	2,464 80			318 41	7,541 00	1,060 92	329 89		14,574 60

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AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927.—Continued

Name of Building	Con- struction and Improve- ments	Repairs and Furniture	Rents	Salaries of Caretakers	Supplies for Caretakers	Heating	Lighting	Water	Power	Total
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
PUBLIC BUILDINGS										
<i>Ontario, including Ottawa—Continued</i>										
Pontypool, Department National Defence			216 00							216 00
Port Arthur, examining warehouse	1,589 05	602 60	108 75	5,357 58	247 91	1,320 93	397 07	133 52	483 86	10,241 27
" " post office, etc.		419 79		1,122 40	107 81	544 20	249 84	275 80		2,719 84
" " generally							63 19			63 19
" Colborne, canal revenue office.			450 00							450 00
" " post office		120 63	668 50	1,085 00	68 66	459 84	157 03	21 00		2,580 66
" " public building (new)	33,360 98		300 00							33,360 98
" Credit, armoury										300 00
" Hope, post office, etc.		169 13		1,180 00	52 13	485 20	200 21	21 57		2,108 24
" Perry, post office		49 91		1,184 00	58 00	54 80	178 54	55 00		1,580 25
Powassan, armoury			60 00							60 00
Prescott, custom house										290 76
" post office		48 27		23 41		135 62	23 46	60 00		2,155 89
Preston, post office		13 95		1,411 45	33 17	535 58	101 74	60 00		2,360 39
Princeston, post office	59 50	216 23		1,184 00	77 05	588 54	202 13	32 94		307 96
Reinfrew, post office, etc.			289 80				18 16			2,284 46
Ridgeway, post office		682 90		875 00	76 08	486 36	123 51	70 61		300 00
St. Catharines (Bank of Nova Scotia building), taxation office			300 00							249 99
" post office		550 24								2,613 10
St. Mary's, Department National Defence			249 99	1,134 00	42 20	605 03	186 97	94 66		550 00
St. Thomas, post office		276 83		995 00	26 10	366 91	243 10	27 92		1,935 86
" " armoury										30 56
St. Thomas, post office		934 28		1,206 00	32 20	445 20	116 88	37 93		2,772 49
Sandwich, post office, etc.		220 15		1,116 00	23 17	411 10	86 51			1,856 93
Sarnia, armoury		7 74								23,881 52
" " post office	23,873 78									1,942 88
Sault Ste. Marie, Department National Defence (69 East St)		222 65		1,010 00	35 98	459 54	134 71	80 00		780 00
" " post office			780 00							5,191 63
" " (Wade Garage), armoury		525 43	114 25	2,274 60	131 96	1,171 13	481 01	69 48	423 77	
Seaforth, post office			1,920 00							1,920 75
Shelburne, post office		303 56		1,205 00	25 05	473 89	97 52			2,165 02
" " post office		12 00		1,170 00	51 44	433 46	176 20	26 00		1,869 10
Simcoe, post office, etc.		193 53		1,380 00	27 70	451 80	107 90	20 00		2,180 93

Smith's Falls, post office, etc.	44 02	198 10	1,130 00	52 19	195 81	455 47	85 00	2,116 57
Southampton, public building (site).....	88 00							44 02
Steeleton, post office.....	6,161 58	7 10	321 67	36 27	252 00	25 15	2 55	88 00
Stouffville, public building.....		77 21						77 21
Stratford, armory.....		678 91	1,745 00	53 35	849 63	393 35	72 50	3,792 74
Strathroy, post office, etc.	266 95	316 48	1,166 00	30 47	311 25	87 55	22 50	1,934 25
Sturgeon Falls, post office.....			800 00			113 54		1,180 49
Sudbury, post office, etc.		478 86	1,772 98	75 95	1,057 42	2,387 85	99 94	5,873 00
Tara, Department National Defence.....			180 00					180 00
Tilbury, post office.....		14 79	1,130 00	18 85	593 54	109 46	14 00	1,880 64
Tillsonburg, post office, etc.		362 89	1,130 00	36 05	509 08	135 67	87 73	2,321 42
Toronto, armory (35 College Ave.) custom house (temporary), 52-56 Wellington St.....	2,460 69		10,277 16					10,277 16
" Department of Agriculture, Seed Branch (84 Collier St.).....	1,368 30	236 52		407 93	712 47	1,219 56	183 16	26,039 41
" Department National Defence (34 King St. West), R.C.N.V.R.	94 53		825 00	86 27		405 13	60 64	2,869 33
" Department National Defence (48 University St.).....			600 00					919 53
" Department National Defence (St. Paul's Hall).....		109 33	2,400 00					600 00
" Department National Defence Mount Denis.....			540 00					2,509 33
" Department National Revenue (old inland revenue building).....		739 25		126 09	1,108 09	442 12	28 98	540 00
" Drill Hall (185 Spadina Ave.).....	28 45	1,528 60		92 05	2,629 91	939 69	246 89	2,511 57
" examining warehouse (276 King St. West).....		739 70	11,000 04	187 38	2,441 48	478 80	107 46	6,024 51
" examining warehouse (Yonge St.) (Keene building), ordinance stores		903 79		190 74	1,681 63	526 87	15 24	15,214 94
" Meteorological observatory.....		180 26	23,633 86		2,067 77	524 07	146 59	3,601 65
" (Otis Fensom building, 170 Bay St.), District Superintendent postal service.....		279 00						26,083 27
" post office (Main).....	24,325 81	1,092 03	6,261 01		9,052 91	3,775 77	700 96	279 00
" postal station "A" (old Canadian National Railway station).....		790 84	3,601 00	1,349 77	33 00	681 22	1,134 61	7,353 04
" postal station "A" (Union sta- tion).....	32,426 79		23,151 62	50 04			145 87	40,945 17
" " "B".....		358 61	1,620 00	1,995 60	16,022 32	8,357 88	1,725 87	5,301 97
" " "C".....		84 20		40 48	9 58	106 72	12 66	87,988 77
" " "D".....	2,067 99	425 90		125 77	485 87	178 09	39 97	2,148 05
" " "E".....		417 41	2,400 00	124 03	529 99	274 15	55 08	2,981 89
" " "F".....	35 26	465 58		79 68	8 22	183 96	10 05	1,409 15
" " "G".....		1,988 10	11 76	137 02	979 44	349 16	79 70	3,134 58
" " "H".....		67 93	1,200 00	142 09	930 51	327 87	46 15	2,010 90
" " "J" (new).....		206 95	3,300 00	40 67	8 05	73 62		3,446 48
" " "J" (old).....		1 17		57 09		135 20		1,390 27
" " "J" (old).....								3,999 24
" " "J" (old).....								1 17

Manitoba

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Saskatchewan

Battleford, post office, etc.	66 50	180 00	920 00	72 59	899 37	394 76	48 29	2,401 51
Biggar, Department National Defence		180 00						180 00
Canora, Department National Defence		551 00						180 00
post office	35 00	420 00						586 00
Estevan, armoury								420 00
post office	159 30		1,080 00	65 33	343 89	313 29	46 16	2,007 97
Fort Qu'Appelle (old Town Hall), Department National Defence		180 00						180 00
Gravelbourg, post office, etc.	1,403 80		375 00	24 65	273 91	123 98		2,201 34
Humboldt, post office, etc.	352 80		1,175 00	30 10	901 36	451 15	130 00	3,040 41
Indian Head, experimental farm	1,633 12				1,591 36	482 54	266 94	7,418 61
forest nursery station	259 35	225 00	300 00		1,270 20	48 98	173 25	2,051 78
Kerrobert, armoury		300 00						225 00
Kindersey, armoury								300 00
Lloydminster, post office, etc.	180 05		1,175 00	6 40	356 20	570 98		2,288 63
Maple Creek, post office, etc.	168 23		324 96	54 42	179 33	120 95	37 35	891 24
Melfort, post office	586 20		1,130 00	33 56	812 10	281 43	43 80	3,875 23
Melville, post office, etc.		1,350 00						1,350 00
Moose Jaw, Canadian Pacific Railway station, mail room	462 27	300 00						762 27
post office, etc.	890 77		6,997 71	204 08	2,426 81	1,493 44	282 92	15,377 91
North Battleford, immigration building		1 00			154 75	38 90	31 44	382 64
post office, etc.	1,042 00		1,055 00	85 82	693 72	419 46	31 12	3,402 51
North Portal, immigration building		1 00						1 00
Prince Albert, armoury (Harpill building)	21 60							21 60
Soldiers' Settlement Board								
immigration building		2,400 00						2,400 00
post office, etc.					107 50	54 00		221 50
Qu'Appelle, armoury					1,496 24	1,181 81	59 25	6,957 17
Regina (Canada Life building), Department of Indian Affairs	119 20	300 00	2,620 10	168 30				479 20
(Cremona building), Department of National Defence		4,500 00						4,500 00
National Defence		900 00						900 00
R.C.N.V.R.	2 15	975 00	910 00	69 05	291 53	98 02	21 23	977 15
examining warehouse	1,221 46							2,060 78
(G.W.V.A. building), Department of Soldiers' (Civil Re-establishment	17 00	8,468 00				168 03	61 57	8,714 60
(Laird building), Ordnance Stores		6,000 00			638 88	567 56	40 17	7,328 52
(McCallum Hill building), taxation office	63 66	13,452 60				174 02		13,690 28
(Old Creamery building), armoury	2 50	2,100 00						2,102 50
post office (Main)	2,314 78	63 00	6,449 80	332 87	2,121 25	1,827 70	440 03	14,075 35

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927.—Continued

Name of Building	Con- struction and Improve- ments	Repairs and Furniture	Rents	Salaries of Caretakers	Supplies for Caretakers	Heating	Lighting	Water	Power	Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.
PUBLIC BUILDINGS										
<i>Saskatchewan</i> —Concluded										
Regina, postal station "A" Canadian Pacific Railway station.....	779 79		4,560 00		45 81					5,394 60
" (Royal Bank building), Assistant Receiver General's office.....		180 26	7 94	1,265 00	113 84	765 58	808 11	48 88	177 67	3,367 28
" (St. Andrew's Hall), armoury.....			2,100 00							2,100 00
" (Simpson building), parcel post.....			4 00							4 00
" (Whitmore building), Ordnance stores.....			6,000 00							6,000 00
" Generally.....		5 25								5 25
Rosetown, Department National Defence. Kesteven, experimental farm.....		2,289 33	240 00							240 00
Rouleau, armoury.....	75 45					743 70				3,043 03
Saulteaux, Department National Defence. Saulteaux, armoury.....			210 00							285 45
Saskatoon (Bank of Montreal building), Taxation office.....			180 00							180 00
" (Canada building), Department National Revenue.....			1,707 00							1,707 00
" (Caswell building), armoury.....	3,071 40		5,925 54				147 44			6,072 98
" Canadian National Railway station, mail room.....	808 72									3,071 40
" (Commercial building), weights and measures office.....										808 72
" (Connaught building), land office.....			1,320 00							1,320 00
" post office.....		453 62	8,814 00							9,472 56
" public building (site).....		1,100 69		3,120 00	104 30	1,087 77	204 94	1,368 85	104 80	7,087 98
" (York building), examining warehouse.....	3 80									3 80
" Generally.....		1 75	240 00				11 10			251 10
Scott, experimental farm.....		4,017 87					1 80			3 55
Sutherland, forest nursery station.....	551 42	20 36				652 79	270 92			5,493 00
Swift Current, armoury.....			600 00			705 83				736 19
" experimental farm.....	895 40	1,586 81								600 00
" land office.....			125 00	90 00		687 25	291 04		282 25	3,742 75
" post office.....		114 36	1,873 02				13 42			228 42
							542 03			2,529 41

	98 95	2,000 00	1 00	149 20	107 17	37 20	393 53
Macleod, custom house.							2,001 80
Medicine Hat, armoury	10 75	84 39	96 55	404 64	755 27	171 48	95 14
" station, mail room.	48 65	150 00					150 00
" post office, etc.							432 61
Nanton, Department National Defence	432 61						108 30
Okotoks, Department National Defence	20 00	46 00		42 30			967 38
Peace River, immigration building	217 79	960 00		37 10			780 00
" land office		510 00		457 38			2,402 68
" post office		780 00					504 17
Pincher Creek, forestry office		240 00					514 30
Roadville, Department National Defence	191 06	1,430 80	31 90	348 00	323 98	77 00	2,221 11
Red Deer, public building	55 05	390 00		59 12			830 70
Rocky Mountain, forestry office	334 00	5 00		175 30			1 00
Spirit River, immigration building		1 00					2,221 11
Vermilion	8 00	1,132 50	8 90	347 45	679 65	44 61	1,808 22
Wetaskiwin, post office	805 49			20 80	1,178 20		291,336 12
Minor offices throughout the province.	720 02						
Alberta, generally							
Totals, Alberta	33,766 35	140,384 33	53,580 17	1,361 81	18,206 75	3,107 08	
<i>British Columbia</i>							
Agassiz, experimental farm.	156 44			1,285 96	514 82		4,210 77
Ashcroft, public building.	2,253 55		52 55	382 80	631 58	154 00	2,719 90
Atlin, post office, etc.	33 47						2,146 01
Banfield, public building	2,146 01	1,465 50					436 10
Bentineck Island, Lazaretto	15 65						8,133 63
Chilliwack, post office, etc.	194 18	985 60	6 01	315 00	119 40		1,880 54
Comox	7 00	349 92	88 14	376 25	188 37	48 00	569 41
Courtenay, public building	163 81	780 00	36 89	60 00	115 60		1,509 75
Cranbrook, post office, etc.	63 40	1,190 00	109 88	235 00	161 06	60 00	2,290 13
Cumberland	213 34	1,140 00	114 00	434 69	391 23	96 81	1,926 60
Dugby Island, quarantine station	70 09		160 48	154 35	193 43	65 00	70 09
Douglas, immigration building	486 55				7 00		2,433 71
Duncan, post office		1,250 00	69 08	337 50	206 38	64 20	72 50
" site and building for immigration and customs purposes	72 50						
Esquimalt, buildings and wharf at R.C.N. barracks and H.M.C. dock-yard.	12,428 00						12,778 68
" replacement of buildings and equipment destroyed by fire.	8,040 46						8,040 46
Fernie, post office, etc.	401 84	1,370 00	102 39	502 40	205 30	58 50	2,640 43
Grand Forks, post office, etc.	28 25	1,193 00	66 84	540 13	246 38	75 00	2,149 60
Greenwood	36 00	511 60	32 01	346 00	175 46	87 00	1,188 07
Huntingdon, immigration building						21 00	24 00
Havermore, experimental farm.	3,902 74			1,016 25			8,438 31

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927.—*Continued*

Name of Building	Con- struction and Improve- ments	Repairs and Furniture	Rents	Salaries of Caretakers	Supplies for Caretakers	Heating	Lighting	Water	Power	Total
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
PUBLIC BUILDINGS										
<i>British Columbia—Continued</i>										
Kamloops, Department of Interior (Lans- downe Ave.)		474 12	300 00	1,188 00	90 78	572 33	761 45	96 00	47 55	300 00 3,230 23
" " post office (new)										
" (Tremont building), tempor- ary post office		324 26		795 74	79 63	590 29	135 86	60 00		1,985 78
Kelowna (Aikens building), Department of National Defence			262 50							262 50
" (Casorso Block), armoury			180 00							180 00
Ladysmith, post office		54 79		927 40	61 84	188 00	125 59	45 00		1,402 62
Lumby, Department National Defence			97 30							97 30
Mission City, armoury			300 00							300 00
Nanaimo, post office		871 72		2,153 00	122 46	603 00	665 19	36 00		4,451 37
Nelson, (Aberdeen Block) taxation office			225 00							225 00
" " armoury		8 45								8 45
" District Engineer's office, De- partment Public Works		186 65	1,101 35	199 92	14 75	414 84	737 56	72 00		1,502 67 2,876 33
" " post office		384 92		1,190 00	77 01					
New Westminster, Indian and Fisheries building		10 60			45 37	226 30	70 42	34 45		1,839 14
" " post office										
North Vancouver, Pacific Highway, immigration office		1,137 20	239 85	3,943 20	138 10	1,047 07	826 92	93 25	408 00	7,833 59
Penticton, Department National Defence (Quartermaster's stores)		18 60		1,140 00	73 53	454 46	203 34	12 16		1,902 09
Port Alberni, post office		340 65			26 38	420 00	438 86			1,225 89
Prince Rupert (Black building) post office, etc.		62 00	300 00	1,190 00	41 47	177 75	149 92	16 70		300 00 1,637 84
" Department National De- fence (ordnance stores)		39 65	6,540 00	1,370 47	54 72		887 15	59 40		8,951 39
" Department National De- fence (219, 2nd Ave.), storage			600 00							600 00
" immigration building			360 00							360 00
Revelstoke, post office		6 25	5 00	855 00	102 98	402 46	384 10	54 60		5 00 1,805 39

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927.—*Continued*

Name of Building	Con- struction and Improve- ments	Repairs and Furniture	Rents	Salaries of Caretakers	Supplies for Caretakers	Heating	Lighting	Water	Power	Total
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
PUBLIC BUILDINGS										
<i>British Columbia—Concluded</i>										
Vancouver, (Yacht Club), R.C.N.V.R. generally.		106 62	600 00				625 72			600 00 732 34
Vernon (Megaw building), Department Soldiers' Civil Re-establishment.		222 88 283 20	1,500 00	1,240 00	131 02	577 44 562 04	409 52	52 00		2,300 32 2,677 78
" post office.		73 87	4,650 00	1,452 00	12 12	99 20	68 83	21 24	66 00	6,443 26
Victoria (Ames-Holten building), examining warehouse.										
" astrophysical observatory (Little Saanich Mountain).		3,066 30		3,010 66	193 36	1,094 95	619 04		278 54	8,305 65
" custom house (old), Department of Marine and Fisheries.	42 80			1,500	38 73	315 00	281 84	28 22		2,252 84
" fumigating plant (Canadian Pacific Railway wharf).		137 05	30 00							
" immigration building.		413 05				566 50	196 93	120 78		30 00 1,297 26 2,562 84
" meteorological observatory.		513 13		1,468 00	89 99	187 70	275 29	28 73		
" (Permanent Loan building), Department Marine and Fisheries.										
" (Victoria building), hydro-survey post office (new).		2,678 72 503 26	1,384 00 387 46	17,276 34 1,534 00	450 56 26 72	2,612 42 296 28	2,216 73 109 13	98 34 40 83	795 40	1,384 00 26,515 91 2,510 22 6,897 72 1,406 54 3,624 95
" " (old).	449 47	2,106 64 1,406 54 3,131 91				3,640 55	644 51	56 55		
William Head, quarantine station.							493 04			
Minor offices throughout the province.										
British Columbia, generally.										
Totals, British Columbia.	105,944 73	47,486 17	66,813 35	107,345 52	5,398 14	33,646 01	24,479 71	3,371 66	5,514 08	400,999 37

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927.—*Continued*

	Construction and Improvements	Repairs and Furniture	Staff and Maintenance	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
PUBLIC BUILDINGS—Concluded				
<i>Yukon Territory</i>				
Heating, lighting, water, etc., for all buildings, in Yukon Territory			24,370 99	24,370 99
Total, Yukon Territory			24,370 99	24,370 99
<i>Generally</i>				
Advertising coal tenders for Dominion Public Buildings			528 40	528 40
Flags for Dominion Public Buildings			4,000 00	4,000 00
Post Office fittings and supplies, stock stored at Toronto for distribution throughout the provinces	19,784 77			19,784 77
Printing, stationery, instruments, travelling, etc.			9,877 04	9,877 04
Salaries of resident clerks of works, etc.			67,391 98	67,391 98
Totals, Generally	19,784 77		81,797 42	101,582 19

AMOUNTS expended by the Department of Public Works of Canada during
the fiscal year ended March 31, 1927

Name of Work	Dredging		Construction and Improvements		Repairs		Staff and Maintenance		Total	
HARBOURS AND RIVERS	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
<i>Nova Scotia—</i>										
Abercrombie Point, wharf.....	168	75			899	10			1,067	85
Amherst Point, wharf.....					308	34			308	34
Anderson's Cove, breakwater, etc.....					699	68			699	68
Antigonish Harbour Channel.....	65,164	08							65,164	08
Arichat, wharf.....					2,298	59			2,298	59
Arisaig, wharf (new).....			8,992	80					8,992	80
Aspy Bay, <i>see</i> Dingwall.										
Barrington Passage (Shelburne-Yarmouth county) wharf.....					195	00			195	00
Battery Point, North breakwater.....					469	71			469	71
Bayfield (Antigonish-Guysborough county) wharf.....					772	47			772	47
Bayport, wharf.....			1,401	97					1,401	97
Bay St. Lawrence, breakwater.....			394	76					394	76
Beach Meadows (Lunenburg-Queen's county), skidway.....			746	44					746	44
Pear Cove, breakwater.....					350	00			350	00
Pelliveau's Cove, breakwater.....	218	50							218	50
Big Harbour, wharf.....					96	93			96	93
Black Point (Richmond West), breakwater.....					349	50			349	50
Black Rock (Colchester), wharf.....					224	69			224	69
Black Rock (Victoria), wharf.....					195	47			195	47
Boularderie Centre, wharf.....					127	55			127	55
Brooklyn, breakwater.....					777	93			777	93
Brooklyn, wharf.....					600	00			600	00
Canning, wharf.....					24	59			24	59
Cape St. Mary.....	2,950	11							2,950	11
Cariboo Island, breakwater.....					301	80			301	80
Centreville (Cape Sable Island), wharf.....					196	47			196	47
Chapel Cove, breakwater.....			25	00					25	00
Chester, wharf.....			157	61					157	61
Chéticamp, <i>see</i> Eastern Harbour.										
Chèverie, wharf.....					252	45			252	45
Church Point, wharf.....					427	50			427	50
Culloden, breakwater.....			148	50					148	50
Digby, pier.....					1,296	53			1,296	53
Dingwall (Aspy Bay), breakwater.....			30,079	00					30,079	00
Drum Head, breakwater.....			18	74					18	74
Eagle Head, breakwater.....					20	00			20	00
East Perlin, breakwater.....					500	01			500	01
Eastern Harbour (Chéticamp), wharf.....					172	37			172	37
East Jordan, wharf approach.....					99	20			99	20
East River, lock.....	5	50							5	50
Ecum Secum (Halifax county), wharf.....			10	00					10	00
Feltzen South, breakwater.....					210	77			210	77
Finlay Point, breakwater-wharf.....			9,578	00					9,578	00
Fishermen's Harbour, wharf.....			273	15					273	15
Forbes Point (Shelburne-Yarmouth county), wharf.....					153	30			153	30
Fourchu Harbour, protection work.....					701	75			701	75
French River, breakwater.....					398	46			398	46
Gabarus, beach protection works.....					44	39			44	39
Gabarus, breakwater.....					249	97			249	97
Graff Beach (Halifax county), breakwater.....					234	69			234	69
Grand Etang, piers, etc.....	23,061	83			1,759	00			24,820	83
Gulliver's Cove, breakwater-wharf.....					18	02			18	02
Half Island Cove, breakwater.....					599	23			599	23
Hall's Harbour, breakwater.....			7,846	09					7,846	09
Hampton, breakwater.....					500	00			500	00
Harbourview, wharf.....					338	25			338	25
Herring Cove, breakwater.....					295	40			295	40
Indian Point (Lunenburg-Queen's county), wharf.....					1,052	50			1,052	50
Inverness, protection works, etc.....	16	00			4,008	61			4,024	61
Iona, wharf.....					898	96			898	96

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927—*Continued*

Name of Work	Dredging	Construction and Improvements	Repairs	Staff and Maintenance	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
HARBOURS AND RIVERS					
<i>Nova Scotia—Continued</i>					
Isaac's Harbour, wharf.....			48 80		48 80
Johnson's Harbour, wharf.....		299 49			299 49
Kelly's Cove, breakwater.....			7,742 76		7,742 76
Kempt Head, wharf.....			140 80		140 80
La Have Ferry, landing, etc.....			80 51		80 51
L'Archevêque (Richmond county), channel.....	38 00				38 00
Little Anse (Richmond West), breakwater.....			956 28		956 28
Little Bras d'Or, channel.....	13,368 22				13,368 22
Little Bass River.....	248 50				248 50
Little Judique Ponds (Inverness county), breakwater-wharf.....		5,511 87			5,511 87
Little Narrows, North (Inverness county), wharf.....			1 55		1 55
Liverpool, channel.....	13,662 32				13,662 32
Livingstone's Cove, wharf.....			864 16		864 16
Long Point (Inverness county), wharf, (roadway).....			623 90		623 90
Louis Head, breakwater.....			488 42		488 42
Lower East Pubnico, wharf.....		1,000 00			1,000 00
Lower L'Ardoise, breakwater.....			2,174 02		2,174 02
Lower Sandy Point, breakwater.....		8,165 44			8,165 44
Lower West Pubnico.....	827 37		397 71		1,225 08
Lower West Ship Harbour, wharf.....			311 60		311 60
Lunenburg.....	43,035 64				43,035 64
McNair's Cove.....	130 13				130 13
Mabou Harbour, West, breakwater, etc.....	201 25		821 43		1,022 68
Main à Dieu, wharf.....		6,521 00			6,521 00
Malagash, wharf, etc.....	1,454 52		327 03		1,781 55
Malignant Cove—North pier.....			3 06		3 00
Marble Mountain, wharf.....			485 49		485 49
Margaree Harbour, breakwater, etc.....	15,389 59		2,199 23		17,588 82
Margaretville, breakwater, etc.....	743 00		799 57		1,542 57
Meteghan, wharf.....			443 22		443 22
Meteghan River, breakwater.....			703 10		703 10
Middle East Pubnico, wharf.....			484 94		484 94
Middle West Pubnico, wharf.....			387 43		387 43
Mill Cove, breakwater.....			397 37		397 37
Moose Harbour, wharf.....			385 18		385 18
Morden, wharf.....			699 23		699 23
Mulgrave.....	1,418 24				1,418 24
Necum Teuch, wharf.....			11 60		11 60
Neil's Harbour (Victoria county), breakwater.....			174 18		174 18
Newellton, wharf.....			899 55		899 55
New Harris, wharf.....		6 06			6 06
North Sydney, coal pier.....	7,361 55				7,361 55
" Leonard's.....	1,174 24				1,174 24
" Salter's wharf.....	858 09				858 09
North West Cove, Tancook, breakwater.....			441 96		441 96
Orangedale, wharf.....			614 47		614 47
Ostrea Lake (Halifax county), wharf.....			99 75		99 75
Parker's Cove, breakwater.....			399 42		399 42
Parrsboro, harbour improvements.....		22,570 80			22,570 80
Petit de Grat.....	3 25				3 25
Petite Rivière (Lunenburg-Queen's county), breakwater, etc.....	356 00		650 00		1,006 00
Pinkney's Point, breakwater.....		8 73			8 73
Pleasant Bay, wharf.....			946 58		946 58
Pleasant Bay (Lowland Cove), slipway.....			460 98		460 98
Poirierville, wharf.....			150 00		150 00
Port Greville, breakwater.....			68 50		68 50
Port Hastings.....	378 81				378 81
Port Hawkesbury, wharf.....			4 80		4 80

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927—*Continued*

Name of Work	Dredging	Construc- tion and Improve- ments	Repairs	Staff and Main- tenance	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
HARBOURS AND RIVERS					
<i>Nova Scotia—Concluded—</i>					
Port Hood Island <i>see</i> Smith's Cove.					
Port Hood, wharf.			23 59		23 59
Port Joli, wharf.			265 00		265 00
Port Lorne, wharf.			614 58		614 58
Port Maitland (Yarmouth county), breakwater.		14,254 95			14,254 95
Port Medway, wharf.			99 99		99 99
Port Mouton, wharf, etc.	14,223 90		599 81		14,823 71
Portuguese Cove, breakwater, etc.		1,914 22	494 25		2,408 47
Port Williams.	1,615 91				1,615 91
Port Wade, wharf.			153 64		153 64
Poulamon, wharf.			300 00		300 00
Riverport, revetment wall.		598 52			598 52
Ross Ferry, wharf.			146 85		146 85
St. Joseph du Moine (Inverness county) wharf.			657 01		657 01
St. Mary's River.	40,279 63				40,279 63
Salmon River, channel protection.			2,520 22		2,520 22
Sambro, wharf.			883 59		883 59
Sandy Cove (Annapolis-Digby county), breakwater.			850 21		850 21
Sandy Cove (Halifax county), skidway.		36 37			36 37
Sanford.	150 25				150 25
Saulnierville, breakwater, etc.		1,545 84			1,545 84
Seaforth, breakwater.			8 60		8 60
Seal Harbour, breakwater.		589 28			589 28
Shag Harbour, wharf.			150 00		150 00
Sheet Harbour (West River).	3,533 78				3,533 78
Sheet Harbour Passage, wharf.		130 97			130 97
Shelburne, wharf.			207 97		207 97
Short Beach, channel protection, piers, etc.	331 75		186 83		518 58
Smith's Cove (Port Hood island), breakwater, etc.	12,394 19	1,883 40			14,277 59
Soldier's Cove (Richmond - West county), wharf.			41 00		41 00
South East Cove, breakwater.			37 25		37 25
South Lake (Lakevale), protection works.		500 00			500 00
Surette Island, wharf.		79 25			79 25
Sydney, wharf, etc.	13,187 56	68,000 00			81,187 56
Three Fathom Harbour, protection works.			850 17		850 17
Toby Island (Lunenburg-Queen's county).	1,041 44				1,041 44
Toney River, channel piers.			23 00		23 00
Trout Cove, East, breakwater.			190 38		190 38
Troy Pond, cribwork blocks.		395 54			395 54
Upper Wedgeport.	2,197 96				2,197 96
Wallace Bridge, wharf.			36 00		36 00
Wallace, wharf, etc.	2,422 98		666 39		3,089 37
West Arichat, breakwater.			350 19		350 19
West Dover, wharf.			72 45		72 45
West Dublin.	949 21				949 21
Western Shore, wharf.			157 40		157 40
West La Have Ferry, wharf.		79 10			79 10
West Port Joli, breakwater.			1,262 70		1,262 70
Westport, wharf.			348 16		348 16
Whitehaven, crib.			738 86		738 86
Whycocomagh, wharf, etc.	13,750 77		322 55		14,073 32
Windsor, wharf, etc.	1,935 05	518 16			2,453 21
Wreck Cove, breakwater.			200 71		200 71
Yarmouth Bar, beach protection.			301 76		301 76
Yarmouth Harbour.	2,730 81				2,730 81
Young's Landing, wharf.			499 65		499 65
Generally.				4,661 56	4,661 56
Totals, Nova Scotia.	302,978 68	194,281 05	64,268 46	4,661 56	566,189 75

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927—*Continued*

Name of Work	Dredging		Construction and Improvements		Repairs		Staff and Maintenance		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
HARBOURS AND RIVERS										
<i>Prince Edward Island—</i>										
Alberton, wharf, etc.	8,694	04			97	00			8,791	04
Annandale, wharf.					444	58			444	58
Belfast, wharf.					194	43			194	43
Brae Harbour, channel.	7,419	68							7,419	68
Charlottetown, harbour.	8,444	65							8,444	65
Georgetown, C.N.R. wharf.					124	84			124	84
Georgetown, Queen's wharf.					297	84			297	84
Graham's Pond, breakwater.					129	70			129	70
Lambert's, pier.					51	61			51	61
Little Sands, breakwater.					3,666	41			3,666	41
Miminegash Harbour, breakwater.			3,541	68					3,541	68
Naufrage Harbour, breakwater.					215	15			215	15
New London, eastern breakwater.			23,100	00					23,100	00
New London, western breakwater.					144	23			144	23
Point Pleasant.	1,304	43							1,304	43
Port Selkirk.	917	93							917	93
Red Point.	4,299	79							4,299	79
Rocky Point.	434	81							434	81
Savage Harbour.	7,093	11							7,093	11
Souris Harbour.	6,642	94							6,642	94
Southport, wharf.					96	04			96	04
Summerside, wharf.			1,762	94					1,762	94
Tignish Harbour, North breakwater.					35	00			35	00
Vernon River (North), wharf.					474	88			474	88
Victoria Harbour, wharf, etc.	17,030	07	404	49	740	25			18,174	81
West Point, wharf.					136	78			136	78
Generally.							339	91	339	91
Totals, Prince Edward Island.	62,281	45	28,809	11	6,848	74	339	91	98,279	21
<i>New Brunswick—</i>										
Albert, wharf.			63	75					63	75
Back Bay (Charlotte county), wharf.					181	35			181	35
Barker's, wharf.					1,185	79			1,185	79
Bathurst, wharf.					349	80			349	80
Bay du Vin, wharf, etc.	33	65			596	17			629	82
Bayside, wharf.					249	13			249	13
Bedford (Royal county), wharf.					174	39			174	39
Burn's (Belle Isle Bay, Royal county), wharf.			274	23					274	23
Burnt Church, wharf.					234	50			234	50
Burton Court House, wharf.					1,619	56			1,619	56
Burton, wharf.					187	55			187	55
Campbellton, deep water wharf.	27,910	16			335	93			28,246	09
Campbellton, ferry wharf.					409	69			409	69
Cape Bald, breakwater.					4,023	93			4,023	93
Cape Tormentine.	15,168	01							15,168	01
Caraquet, ice protection blocks.					439	26			439	26
Caraquet, Young's wharf.					196	25			196	25
Carter's Point (Royal county), wharf.					39	75			39	75
Chase's Point, <i>see</i> Gunter's.										
Chatham.	4,404	25							4,404	25
Chipman (Queen's county), wharf.					50	87			50	87
Chockfish, breakwater.					310	38			310	38
Chocolate Cove, wharf.					198	86			198	86
Cocagne Church (Kent county), wharf.					50	45			50	45
Cumberland Bay (Royal county), wharf.					88	00			88	00
Cumming's Cove, wharf.					285	98			285	98
Dalhousie, breakwater.					1,498	44			1,498	44
Dalhousie, deep water wharf.	13,495	81							13,495	81
Dipper Harbour, breakwater.					162	40			162	40
Douglas Harbour, wharf.					38	62			38	62
Durham, wharf.					394	14			394	14
Earle's Landing, wharf.					396	13			396	13
Escuminac, breakwater.			45,112	04					45,112	04
Fairhaven, wharf.					273	58			273	58

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927—*Continued*

Name of Work	Dredging	Construc- tion and Improve- ments	Repairs	Staff and Main- tenance	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
HARBOURS AND RIVERS					
<i>New Brunswick—Continued—</i>					
Gerow's (Queen's county), wharf.....			32 60		32 60
Grand Anse, breakwater.....			2,323 72		2,323 72
Grand Harbour, Ingall's Head, break- water, etc.....	536 85	11,377 97			11,914 82
Grandigue, wharf.....			57 20		57 20
Grand Lake, <i>see</i> The Range.					
Green Point (Gloucester county), pier.....		15,456 07			15,456 07
Gunter's (Chase's Point), wharf.....			477 54		477 54
Hardwicke (Northumberland county).....	4,548 73				4,548 73
Harvey Bank, wharf.....			994 87		994 87
Hatfield Point, wharf.....			7 87		7 87
Humphrey's, wharf.....		1,462 17			1,462 17
Hébert's Point (Kent county).....	54 50				54 50
Ingall's Head, <i>see</i> Grand Harbour.					
Leonardville, wharf.....			21 38		21 38
L'Fête, wharf.....			269 64		269 64
Little Black River, wharf.....			20 00		20 00
Lord's Cove (Deer island), wharf.....			248 06		248 06
Long Point (Royal county), wharf.....			19 62		19 62
Lorneville, breakwater.....			541 39		541 39
Lower Caraquet, wharf.....			3,049 93		3,049 93
McDonald's Point (Queen's county), wharf.....		1,306 34			1,306 34
McGowan's, wharf.....			404 44		404 44
Maugerville, wharf.....			170 00		170 00
Millidgeville ferry landing.....			70 51		70 51
Mill's Point, wharf.....		14,204 27			14,204 27
Miramichi Bay.....	190 48				190 48
Miramichi River, northwest branch.....	165 50				165 50
Morrison's Cove.....	18 50				18 50
Neguac, wharf.....			500 34		500 34
New Mills, wharf.....			190 43		190 43
North Head, breakwater-wharf.....			156 58		156 58
Oak Point, wharf (Royal county).....			267 76		267 76
Oak Point, wharf (Northumberland county).....			129 92		129 92
Oromocto (York-Sunbury county), wharf.....			215 28		215 28
Palmer's, high water wharf.....		2,397 51			2,397 51
Palmer's, low water wharf.....			43 64		43 64
Petit Rocher, breakwater.....			155 03		155 03
Port Elgin, Gaspereau River, wharf, etc.....	27,210 49	4,108 38			31,318 87
Richardson (Charlotte county), wharf.....		47 99			47 99
Richibucto Beach, protection works.....				11 00	11 00
Richibucto Cape, breakwater pier.....	25 50		198 00		223 50
River Restigouche.....	8 24				8 24
River St. John, snagging.....	260 44				260 44
Rothsay, wharf.....			52 00		52 00
St. Andrew's, wharf.....			392 20		392 20
St. George, wharf.....				51 00	51 00
St. John Harbour Improvements.					
C.P.R., McLeod's and Pettingill's wharves—(city side).....	12,787 23				12,787 23
Courtenay Bay.....		86,510 65			86,510 65
Dry Dock subsidy.....				247,500 00	247,500 00
Negro Point, breakwater.....				1,020 00	1,020 00
Partridge Island, wharf.....			601 25		601 25
West piers, sheds, etc.....	26,849 00	35,761 53	48,702 46		111,312 99
St. Stephen, wharf.....			218 41		218 41
Sand Point (Royal county), wharf.....			79 81		79 81
Scotchtown, wharf.....			50 74		50 74
Shediac, wharf.....			11,712 03		11,712 03
Shippigan Gully, breakwater.....			413 21		413 21
Shippigan wharf.....			3,274 50		3,274 50
Taylorstown (Upper Sheffield), wharf.....			23 07		23 07
The Range (Grand Lake), wharf.....			23 67		23 67

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927—*Continued*

Name of Work	Dredging		Construc- tion and Improvements		Repairs		Staff and Main- tenance		Total	
HARBOURS AND RIVERS	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
<i>New Brunswick—Concluded—</i>										
Tracadie, wharf.....					393	17			393	17
Upper Caraqueet, wharf.....					178	03			178	03
Upper Maugerville, wharf.....					159	87			159	87
Upper Salmon River.....	21	50							21	50
Upper Sheffield, <i>see</i> Taylortown.										
Welchpool wharf.....					334	44			334	44
Westfield, wharf.....					105	50			105	50
White Head, wharf.....					1,015	03			1,015	03
White's Cove, wharf.....					1,911	27			1,911	27
William's (Royal county), wharf.....					172	00			172	00
Wilnot's, wharf.....					9	25			9	25
Wilson's Beach, breakwater—wharf.....					380	08			380	08
Wolf Brook (St. John-Albert county), retaining wall.....			1,502	74					1,502	74
Young's Cove (Queen's county), wharf.....					23	75			23	75
Generally.....							4,227	81	4,227	81
Totals, New Brunswick.....	133,688	84	219,585	64	94,762	39	252,809	81	700,846	68
<i>Quebec—</i>										
Amherst Harbour (Magdalen islands)	24,711	93							24,711	93
Anse à Beaufils, jetties, etc.....	4,374	78	935	57					5,310	35
Anse à la Barbe, harbour improvements.....			475	84					475	84
Anse à l'Îlot, <i>see</i> Chandler.										
Anse aux Canards.....	547	80							547	80
Anse aux Cousins (Gaspé county).....	12,446	60							12,446	60
Anse aux Gascons, wharf.....			3,361	71					3,361	71
Anse à Valteau (Gaspé), training jetty.....			63	50					63	50
Anse St. Jean, wharf.....					27	00			27	00
Anse Tadoussac <i>see</i> Tadoussac.....										
Aylmer, wharf.....					310	12			310	12
Bagotville (St. Alphonse), wharf, etc.....	95	50	452	84					548	34
Baie St. Paul, wharf.....			1,270	00					1,270	00
Barachois de Malbaie, breakwater.....					270	24			270	24
Batiscan, wharf, etc.....	16,071	42			192	00			16,263	42
Beauharnois.....	3,485	14							3,485	14
Bellevue (Woodlands), wharf.....					164	90			164	90
Belœil, booms.....					236	40			236	40
Belœil Village, wharf.....			250	89					250	89
Bersimis, wharf approach, etc.....	8,490	00	2,965	57					11,455	57
Berthier, en bas, wharf.....					933	32			933	32
Berthierville, wharf.....					613	42			613	42
Bic, wharf.....			2,323	80					2,323	80
Bois Brûlé, breakwater.....					155	04			155	04
Bonaventure, wharf.....					1,585	77			1,585	77
Bonaventure, protection works.....					247	92			247	92
Brèche à Manon, descent to beach.....					74	75			74	75
Buckingham, wharf.....					10	10			10	10
Cap à l'Aigle, wharf.....					273	61			273	61
Cape Cove (Anse du Cap), wharf.....					3,183	27			3,183	27
Cap de la Madeleine, wharf, etc.....	7,541	94	16,325	51					23,867	45
Cap des Rosiers.....	92	00							92	00
Cap St. Ignace, wharf.....					2,690	11			2,690	11
Cap Vert (Magdalen Islands).....	2,304	54							2,304	54
Caughnawaga, wharf.....					1,503	45			1,503	45
Champlain wharf.....					40	00			40	00
Champoux (Gaspé county).....	6,604	33							6,604	33
Chandler (formerly Anse à l'Îlot), wharf extension, etc.....	33,207	47	70,383	82					103,591	29
Chicoutimi Basin, wharf, etc.....			889	28	3,500	63			4,389	91
Chicoutimi wharf.....					982	51			982	51
Choisy.....	30,157	81							30,157	81
Clarke City, wharf.....					2,438	75			2,438	75
Como.....	2,750	64							2,750	64
Contrecoeur, wharf, etc.....	8,818	03			51	00	56	25	8,925	28
Cross Point, wharf.....					448	71			448	71

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927—*Continued*

Name of Work	Dredging	Construction and Improvements	Repairs	Staff and Main tenance	Total
HARBOURS AND RIVERS	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Quebec—Continued—</i>					
Deschailions (St. Jean), wharf				22 00	22 00
Dolbeau (Grosse Roche), wharf			43 88		43 88
Duck Creek, <i>see</i> Rivière au Tonnerre.					
East Templeton, wharf			269 26		269 26
Fassett, wharf				21 00	21 00
Father Point, wharf, etc.		11,297 04	191 58	1,082 13	12,570 75
Fox River (Rivière aux Renards), wharf			3,691 89		3,691 89
Garthby, wharf			753 75		753 75
Gaspé Basin (Sandy Beach), wharf			627 90		627 90
Gaspé Harbour	2,145 13				2,145 13
Grand Barachois, Magdalen Islands	355 03				355 03
Grande Entrée, Magdalen Islands, wharf, etc.	4,621 05		986 30		5,607 35
Grande Rivière (Gaspé county), wharf, etc.	5,681 32	4,877 16	63 20		10,621 68
Grand Ruisseau, Magdalen Islands	298 73				298 73
Grindstone, Magdalen Islands, wharf			946 65		946 65
Grosse Isle, Magdalen Islands	1,764 96				1,764 96
Grosse Isle, Quarantine Station, wharf, etc.			87 33		87 33
Grosse Roche <i>see</i> Dolbeau.					
Harricana River, Kewagami Portage	17,057 43	293 00			17,350 43
Havre St. Pierre (Pointe aux Esquimaux), wharf			4,386 12		4,386 12
Hopetown, crib works		200 08			200 08
Hospital Bay—Lapeyrère (Magdalen Islds.), protection works		23 00			23 00
House Harbour (Havre aux Maisons), Magdalen Islds., wharf			1,100 40		1,100 40
Ile aux Castors—(<i>see</i> St. Ignace de Loyola).					
Isle Verte, Notre Dame des Sept Douleurs, wharf			174 00		174 00
Isle Verte (Village), wharf		599 00	1,054 61		1,653 61
Kamouraska, wharf (shed)		726 75			726 75
Lachine, wharf, etc.	14,121 03	173 63			14,294 66
Lachine, settlement of claim of Messrs. Léger & Chariton		3,770 75			3,770 75
Lac St. Louis	334 50				334 50
Lanoraie, wharf, etc.			324 41	131 48	455 89
La Tuque, wharf			1,076 65		1,076 65
Lauzon, "Champlain" dry dock		206 10		46,505 07	46,711 17
Lauzon, "Lorne" dry dock				23,214 78	23,214 78
Lavaltrie, wharf			186 09	50 29	236 38
Les Eboulements, wharf			1,112 45		1,112 45
Levesque, wharf			149 75		149 75
Lévis, deep water wharf, (Carrier-Lainé property)				5,589 25	5,589 25
Little Fox River, protection works		628 43			628 43
Louiseville, protection works, (<i>see</i> Rivière du Loup, en haut).					
Mal Bay (Gaspé county), wharf, etc.	341 29		3,362 60		3,703 89
Maria, wharf reconstruction		12,371 00			12,371 00
Masson, wharf			400 16		400 16
Matane, harbour improvements		8,024 83			8,024 83
Matane, re-claim of H. Dussault & Co.	19,025 60				19,025 60
Méchins, wharf		696 52			696 52
Mille Vaches, wharf		2,220 87			2,220 87
Montebello, wharf			8 75		8 75
Montmagny, inner wharf			838 70		838 70
Montreal, floating dock (subsidy)				105,000 00	105,000 00
Moose Bay, wharf			197 68		197 68
New Carlisle, wharf			990 76		990 76
Nicolet, jetty			13,238 50		13,238 50
Nicolet (lower), wharf			688 14		688 14
Nicolet (upper), wharf			124 50		124 50

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927—*Continued*

Name of Work	Dredging	Construc- tion and Improve- ments	Repairs	Staff and Main- tenance	Total
HARBOURS AND RIVERS	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Quebec—Continued—</i>					
Norton Creek.....	945 84				945 84
Norway Bay (Ottawa river), wharf.....			37 25		37 25
Notre Dame de la Salette, wharf.....		740 00			740 00
Notre Dame de Pierreville, wharf, etc.....	539 45	226 47			765 92
Noyan (Lacolle), wharf.....			316 43		316 43
Papineauville, wharf, etc.....	2,272 55	215 84			2,488 39
Paspebiac, wharf.....			2,243 22		2,243 22
Peel Head Bay, wharf.....			493 48		493 48
Percé, wharf.....			298 00		298 00
Petite Rivière Romaine, wharf,—to recoup The Paint River Oxide Co.....		7,525 08			7,525 08
Petite Rivière St. François.....	23 00				23 00
Pierreville, wharf.....				40 00	40 00
Piopolis, wharf.....			99 60		99 60
Pointe à la Frégate, breakwater.....		90 00			90 00
Pointe à Pizeau (Sillery), wharf.....			200 25		200 25
Pointe au Pic (Murray Bay), wharf.....			6,249 70		6,249 70
Point aux Esquimaux (<i>see</i> Havre St. Pierre).					
Pointe aux Loups (Magdalen Islands) wharf.....			279 50		279 50
Pointe Basse (Magdalen Islands), wharf etc.....	3,379 57	1,412 80			4,792 37
Pointe Fortune, wharf.....			413 71		413 71
Pointe Madeleine (stores).....				900 00	900 00
Pointe Piché (Temiskaming), wharf.....			468 90		468 90
Port Daniel.....	341 29				341 29
Port Lewis.....	2,464 09				2,464 09
Quebec Harbour (Rivière St. Charles) Repentigny, wharf.....		5,443 62			5,443 62
Rimouski, wharf, etc.....	131 25	538 20	5,831 49	61 29	8,212 69
Rivière au Tonnerre (Duck Creek), harbour improvements.....		2,922 80		1,711 75	2,922 80
Rivière aux Renards (<i>see</i> Fox River)					
Rivière aux Vases (Saguenay), wharf.....			35 00		35 00
Rivière du Lièvre, lock and dam.....				5,542 72	5,542 72
Rivière du Lièvre, floating wharves.....			244 00		244 00
Rivière du Loup (en bas), wharf.....			494 41		494 41
Rivière du Loup (en haut), protection works, etc.....	65,435 47	2,218 28			67,653 75
Rivière Manicouagan.....	54 24				54 24
Rivière Nouvelle, breakwater.....		1,855 27			1,855 27
Rivière St. François.....	4,015 40				4,015 40
Rivière St. Louis.....	172 57				172 57
Rivière Saguenay.....	66,298 65				66,298 65
Rivière Verte, wharf.....		98 88			98 88
Roberval, wharf, etc.....		1,041 95	193 60		1,235 55
Ruisseau à la Loutre, wharf.....		999 84			999 84
Ruisseau Leblanc, wharf.....			450 31		450 31
Ste. Adélaïde de Pabos, wharf.....			1,229 20		1,229 20
St. Alphonse de Bagotville (<i>see</i> Bagot- ville).					
St. Anicet.....	4,012 60				4,012 60
Ste. Anne de Beaupré, wharf.....			1,193 46		1,193 46
Ste. Anne de Bellevue, wharf.....			530 24		530 24
Ste. Anne de Chicoutimi, wharf.....			3,816 50		3,816 50
Ste. Anne de la Pocatière, wharf.....			472 61		472 61
Ste. Anne des Monts, wharf.....			1,434 87		1,434 87
Ste. Anne de Sorel, breakwater.....		8,727 99			8,727 99
St. Antoine de Tilley, wharf, etc.....		1,300 84	120 25	24 50	1,445 59
St. Barthélemy (Grand Nord), wharf, etc.....	777 50		296 03		1,073 53
St. Blaise (Iberville county), fencing right of way.....		210 00			210 00
St. Charles de Richelieu, wharf, etc.....	2,690 34		2,176 45		4,866 79
Ste. Croix (Lotbinière county), wharf.....			272 25		272 25

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927—*Continued*

Name of Work	Dredging		Construction and Improvements		Repairs		Staff and Maintenance		Total	
	\$	cts.	\$	cts.	\$	cts.	\$	cts.	\$	cts.
HARBOURS AND RIVERS										
<i>Quebec—Continued—</i>										
St. Dominique du Lac (Temiscouata county), wharf.....			1,408	70					1,408	70
Ste. Émilie, wharf.....							25	98		25 98
Ste. Famille, Island of Orleans, wharf.....					69	20				69 20
St. François du Lac, wharf.....							49	10		49 10
St. François (Island of Orleans), wharf, south side.....										219 45
St. Fulgence, wharf.....					219	45				100 50
St. Gédéon (Lake St. John), wharf.....			1,287	35	100	50			1,287	35
St. George de Malbaie, roadway.....			25	00					25	00
St. Godfroy, wharf.....			105	50					105	50
St. Gregoire de Montmorency, revetment wall.....			174	00					174	00
St. Ignace de Loyola—Ile aux Castors, channel.....	5,879	86							5,879	86
St. Irénée, wharf.....					536	43			536	43
St. Jean Deschaillons (<i>see</i> Deschaillons)										
St. Jean (Island of Orleans), wharf.....					77	00			77	00
St. John's, Rivier Richelieu, guide piers.....			1,392	40	44	80	73	40	1,510	60
St. Joseph de Vauvert, wharf.....					351	00			351	00
St. Lambert, dyke.....			169	80					169	80
St. Laurent (Island of Orleans), wharf.....					150	00			150	00
Ste. Luce (Rimouski county), wharf.....					957	35			957	35
St. Marc (Chambly-Verchères), Vary wharf.....					1,146	75			1,146	75
St. Maurice de l'Echourie.....	396	76							396	76
St. Michel des Saints (Berthier county)	1,391	38							1,391	38
St. Omer, protection works.....			1,091	01					1,091	01
St. Ours (River Richelieu), wharf.....					251	32			251	32
Ste. Pétronille (Island of Orleans), wharf.....			16,407	93					16,407	93
St. Placide, to purchase wharf.....			5,061	50					5,061	50
St. Roch de Mékinac, wharf.....			1,670	70					1,670	70
St. Roch de Richelieu, wharf.....					263	82			263	82
St. Roch des Aulnaies, wharf.....					1,195	00			1,195	00
St. Siméon (Rivière Noire), breakwater.....			287	42					287	42
St. Siméon de Bonaventure, breakwater.....			518	83					518	83
St. Siméon de Bonaventure, protection works.....			2,008	89					2,008	89
St. Sulpice, wharf, etc.....					53	80	22	40	76	20
Sabrevois, wharf.....					2,107	48			2,107	48
Sillery. <i>See</i> Pointe à Pizeau..										
Sorel, harbour improvements.....	1,849	03	14,561	17					16,410	20
Squatteck, wharf.....					1,250	40			1,250	40
Tadoussac (Anse à l'Eau), wharf.....					3,503	31			3,503	31
Tadoussac (Anse Tadoussac), wharf.....			12,319	21					12,319	21
The Narrows (Magdalen Islands).....	2,827	69							2,827	69
Thurso, wharf.....					987	43			987	43
Trois Lacs, wharf.....					5	00			5	00
Trois Rivières, harbour.....	41,491	22			1,199	63			42,690	85
Valleyfield.....	18,689	06							18,689	06
Varennas.....	4,735	53					5	50	4,741	03
Verchères, wharf, etc.....	2,148	26	1,160	11	69	62	33	00	3,410	99
Woburn, wharf.....					298	00			298	00
Woodlands. <i>See</i> Bellevue.....							720	00	7,374	56
Yamaska, lock and dam.....	6,654	56					15,980	34	17,660	95
Generally.....	1,680	61								
Totals, Quebec.....	468,743	77	241,023	87	101,737	03	206,862	23	1,018,366	90
<i>Ontario—</i>										
Amherstburg.....	2,623	35							2,623	35
Arnprior, wharf.....							22	50	22	50
Bamford Island (St. Mary's river).....	2,298	25							2,298	25
Barrie (Bayfield St.), wharf.....							98	25	98	25

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927—*Continued*

Name of Work	Dredging	Construction and Improvements	Repairs	Staff and Maintenance	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
HARBOURS AND RIVERS					
<i>Ontario—Continued</i>					
Bath.....	638 13				638 13
Beaumaris, wharf.....				89 00	89 00
Belle River, rebuilding wall.....		1,583 34			1,583 34
Big Bay Point, wharf.....				99 00	99 00
Blind River, wharf, etc.....	17,654 71		440 25		18,094 96
Brockville.....	1,330 66				1,330 66
Bruce Mines, wharf.....		97 00	15 00		112 00
Burleigh Falls, booms.....			994 42		994 43
Burlington, breakwater, piers, etc.....	6,385 78	6,658 14	256 79		13,300 71
Burlington Channel, bridge.....				6,177 51	6,177 51
Byng Inlet.....	21,170 24				21,170 24
Chatham (McGregor's Creek), revetment wall.....			3,203 38		3,203 38
Chute à Blondeau, wharf.....		1,375 25			1,375 25
Cobourg, pier, etc.....	9,040 34	1,090 35	334 63		10,465 32
Collingwood, breakwater, etc.....	23,561 22	11 20			23,572 42
Collingwood, graving dock, No. 2 (subsidy).....				9,208 96	9,208 96
Collingwood, town dock.....		201 35	743 08		944 43
Courtright.....	1,134 71				1,134 71
Deseronto, wharf.....			1,963 87		1,963 87
Dyer's Bay, wharf.....			5 00		5 00
Fort William, harbour improvements.....				1,375 86	1,375 86
Foderich River, dams.....				3,444 70	3,444 70
Goderich, harbour improvements.....	66,143 87	57,771 22			123,915 09
Grand Bend, pier.....			1,282 66		1,282 66
Grand Island (Niagara River).....	112 46				112 46
Grand River.....	2,341 98				2,341 98
Haileybury, removal of old cribwork.....		295 90			295 90
Hamilton, dock.....	600 00				600 00
Holland River, wharf.....			1,994 47		1,994 47
Honey Harbour, wharf, etc.....	5,679 75	18 30			5,698 05
Huntsville, wharf.....			129 00		129 00
Kagawong, wharf.....			26 50		26 50
Kewatin, wharf.....			36 33		36 33
Kenora, wharf (new).....		57 80			57 80
Kenora, wharf (old).....			169 22		169 22
Kincairdine, piers.....			9 548 99		9,548 99
Kingston Harbour.....	3,900 80				3,900 80
Kingston, maintenance and operation of combined railway wharf and bridges.....			510 76	10,118 61	10,629 37
Kingsville, pier, etc.....	7,312 69		1,323 48		8,636 17
Lansdowne, wharf.....			191 20		191 20
Learnington, pier.....			717 73		717 73
Lion's Head.....	189 75				189 75
Little Current, wharf, etc.....	615 06	13 75			628 81
L'Orignal, wharf.....			85 00		85 00
McGregor's Creek, <i>see</i> Chatham.....					
Main Duck Island (lake Ontario).....	1,432 20				1,432 20
Meaford, revetment wall.....		36 55			36 55
Michipicoten River, wharf.....			216 95		216 95
Midland, wharf, etc.....	57,079 43	59,462 03			116,541 46
Minaki, wharf.....				1 00	1 00
Mitchell's Bay.....	24 00				24 00
Montreal River (Latchford dam).....				3,397 13	3,397 13
Morpeth, wharf.....		509 76			509 76
New Liskard, wharf.....			1,509 13		1,509 13
North Bay, wharf.....			274 04		274 04
Northport.....	576 80				576 80
Nottawasaga River, removal of sunken barge.....		177 48			177 48
Oakville pier, etc.....	20 00		2,587 84		2,607 84
Oliphant (Bruce North).....	1,235 35				1,235 35
Orillia.....	1,040 00				1,040 00
Oshawa, harbour improvements.....		17,382 36			17,382 36
Owen Sound, wharf, etc.....	36,395 47		948 56		37,344 03

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927—*Continued*

Name of Work	Dredging	Construction and Improvements	Repairs	Staff and Maintenance	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
HARBOURS AND RIVERS					
<i>Ontario—Concluded</i>					
Parry Sound, wharf.....		111 60			111 60
Pelee Island, piers, etc.....	8,698 46		566 81		9,265 27
Pembroke, retaining wall.....		2,235 60			2,235 60
Pembroke, wharf replacement, etc.....	9,401 00	3,245 47		224 22	12,870 69
Penetanguishene, wharf.....			100 00		100 00
Pictou.....	3,606 80				3,606 80
Pike Creek, wharf.....			629 04		629 04
Point Edward.....	3,088 69				3,088 69
Point Pleasant.....	517 44				517 44
Port Arthur, dry dock (subsidy).....				37,741 50	37,741 50
Port Arthur, harbour improvements.....	104,245 21	319,696 52		1,160 17	425,101 90
Port Bruce, west pier.....			2,451 47		2,451 47
Port Burwell, harbour works.....	44,582 14	25,243 34			69,825 48
Port Dover, west pier, etc.....	8,034 72		50 58		8,085 30
Port Findlay, wharf.....			2,512 64		2,512 64
Port Hope, dock.....			991 03		991 03
Port Maitland, piers, etc.....	4,974 14		14,703 80		19,677 94
Port Milford.....	8,794 22				8,794 22
Port Rowan, wharf.....			49 09		49 09
Port Stanley, harbour works.....		125,966 25			125,966 25
Prescott.....	4,642 54				4,642 54
Prinyer's Cove (Prince Edward-Lennox county).....	1,664 32				1,664 32
Providence Bay, wharf, etc.....	167 68		36 16		203 84
Quebec Bay.....	298 33				298 33
Rainy River, wharf.....			31 05		31 05
Rednersville (Prince Edward-Lennox county).....	1,181 60				1,181 60
River Sydenham.....	10,725 04				10,725 04
River Thames, lighthouse wharf, etc.....	8,482 76		1,068 78		9,551 54
Rondeau, piers, etc.....	4,968 20	3,449 87			8,418 07
Saugeen River, harbour works.....			3,426 85		3,426 85
Sault Ste. Marie, harbour works.....	5,095 86		3,326 43		8,422 29
Shrewsbury, pier.....			126 85		126 85
Sioux Lookout, wharf.....		3,527 49			3,527 49
Southampton, breakwater.....			2,541 60		2,541 60
Sturgeon Falls, wharf.....			65 00		65 00
Thessalon, breakwater extension.....		4,812 79			4,812 79
Thornbury, revetment wall.....			1,324 45		1,324 45
Tobermory, glance booms.....			25 00		25 00
Toronto, harbour improvements:—					
Eastern Channel, east pier, etc.....	30,412 96	88,100 48			118,513 44
Western Channel.....			259 58		259 58
Roger Miller contract.....		901 43			901 43
Treadwell, wharf.....			376 77		376 77
Wabigoon, wharf.....		781 67			781 67
Wallaceburg.....	18 50				18 50
Waupoos.....	5,860 99				5,860 99
Wendover, wharf.....				13 60	13 60
Wheatley, pier.....			876 75		876 75
Windsor, wharf, etc.....			1,729 15	1,770 00	3,499 15
Wolfe Island.....	1,750 70				1,750 70
Generally.....	1,680 62			11,018 18	12,698 80
Totals, Ontario.....	543,429 92	724,814 29	66,777 17	85,960 19	1,420,981 57
<i>Manitoba—</i>					
Dauphin Beach, wharf.....		2,605 56			2,605 56
Gimli Harbour.....	8,526 82		2,561 49		11,088 31
Grassy Narrows, channel.....	1,807 43				1,807 43
Maggie's Island, wharf.....	2,381 01				2,381 01
Manigotogan River, channel.....	2,477 04				2,477 04
Moose Island, channel.....	1,084 42				1,084 42
Pine Creek, entrance channel.....	9,901 23				9,901 23
Portage la Prairie, sewer extension.....		53 71			53 71
Red River, Netley Cut, closing channel.....	5,348 30				5,348 30

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927—*Continued*

Name of Work	Dredging	Construction and Improvements	Repairs	Staff and Maintenance	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
HARBOURS AND RIVERS					
<i>Manitoba—Concluded</i>					
Red River, Sugar Island.....	1,238 83				1,238 83
Red River, at mouth.....	9,934 24				9,934 24
Red River, at Winnipeg—Brown & Rutherford, wharf.....	574 12				574 12
Red River, at Winnipeg—Lake Bar Sand & Gravel Co's wharf.....	5,151 53				5,151 53
St. Andrew's Rapids, lock and dam.....				13,357 41	13,357 41
Selkirk, repair slip.....				2,944 16	2,944 16
Steep Rock, wharf.....		180 38			180 38
Upper Wanipigow River, clearing debris.....		999 62			999 62
Victoria Beach, breakwater extension.....		4,321 30			4,321 30
Wanipigow River, clearing debris.....		4,001 88			4,001 88
Winnipeg Beach, C.P.R. pier.....	192 07				192 05
Winnipeg Beach, wharf, etc.....	15,003 78		91 85		15,095 63
Winnipegosis, entrance channel.....	2,215 99				2,215 99
Generally.....	345 03			2,134 03	2,479 06
Totals, Manitoba.....	66,181 82	12,162 45	2,653 34	18,435 60	99,433 21
<i>Saskatchewan and Alberta—</i>					
Cowan, lake and river improvements (Sask.).....		2,086 67			2,086 67
Craven Dam (Sask.), protection works.....		405 06			405 06
Fort McMurray (Alta.), wharf, etc.....			300 00	188 10	488 10
Fort Resolution (N.W.T.), wharf.....		1,154 71			1,154 71
Lac La Biche (Alta.), wharf.....		570 48			570 48
Tobin Rapids, North Saskatchewan River.....		118 00			118 00
Totals, Saskatchewan and Alberta.....		4,334 92	300 00	188 10	4,823 02
<i>British Columbia—</i>					
Alberni, landing float.....				148 50	148 50
Annieville Bar, <i>see</i> Fraser River.....					
Arrow Lakes.....	158 00				158 00
Arrow Park, wharf.....			4 00		4 00
Bamfield East, wharf reconstruction.....		578 50			578 50
Barnston Island, wharf.....			257 82		257 82
Beaver Point, wharf.....			2,390 55		2,390 55
Bella Coola, wharf (shed).....		249 79			249 79
Blind Bay, float.....			34 45		34 45
Blubber Bay (Texada island), wharf.....		3,270 10			3,270 10
Bold Point, float.....			231 15		231 15
Boswell, wharf.....			535 56		535 56
Brighton Beach, float.....			190 19		190 19
Buckley Bay, landing.....		635 00			635 00
Burdwood Bay, float.....			235 55		235 55
Campbell River, float.....				25 00	25 00
Campbell River, wharf.....			6 84		6 84
Clayoquot, wharf.....			141 06		141 06
Columbia River below Burton, bank protection.....		4,100 55			4,100 55
Columbia River, Cottonwood Cut.....	852 28				852 28
Columbia River, Deer Rock Cut.....	4,238 75				4,238 75
Columbia River, Narrows.....	62 50				62 50
Columbia River, Two Beacon Bar.....	6,482 80				6,482 80
Comox, wharf.....			1,144 50		1,144 50
Courtenay River, wharf, etc.....	886 15		170 95		1,057 10
Cowan's Cove, wharf.....		1,671 00			1,671 00
Cowichan Bay, wharf.....			25 00		25 00
Cracroft, float.....			3 00		3 00
Crescent Bay (West Kootenay), wharf.....			145 50		145 50
Deep Bay, wharf.....			40 00		40 00

AMOUNTS expended by the Department of Public Works of Canada during the
fiscal year ended March 31, 1927—*Continued*

Name of Work	Dredging	Construction and Improvements	Repairs	Staff and Maintenance	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
HARBOURS AND RIVERS					
<i>British Columbia—Continued</i>					
Deer Park, wharf.....			694 49		694 49
Donley's Landing. (See Pender Harbour.)					
East Robson, wharf.....			306 15		306 15
Edgewood, wharf.....			1,483 78		1,483 78
Egmont, float.....			254 74		254 74
Esquimalt, new dry dock.....		574,696 53		54,212 51	628,909 04
Esquimalt, old dry dock.....		5,462 84		22,054 08	27,516 92
False Bay, Lasqueti Island, wharf.....			675 67		675 67
False Creek. (See Vancouver.)					
Fauquier, wharf.....			118 43		118 43
Fraser River:—					
Annieville Bar.....	18,167 62				18,167 62
Lulu Island Bridge.....	1,559 91				1,559 91
North Arm, channel.....	2,410 76				2,410 76
North Arm, jetty.....	11,451 95				11,451 95
Rosedale, protection works.....	2,313 35	3,000 00			5,313 35
Sand Heads.....	36,941 45				36,941 45
Steveston Jetty.....			2 50		2 50
Woodwards Slough.....	18,430 36	34,689 84			53,120 20
(Lower), maintenance and operation of snag boat "Samson".....				23,252 77	23,252 77
Fulford Harbour, wharf.....			2,683 95		2,683 95
Gabriola Island (Centre), wharf.....			458 90		458 90
Ganges Harbour, wharf.....			95 00		95 00
Gibson's Landing, wharf.....			43 37		43 37
Ginols (Kootenay), wharf.....			211 85		211 85
Gordon River.....	2,550 00				2,550 00
Gower Point, float.....			374 03		374 03
Gowland Harbour, wharf (shed).....		86 05			86 05
Grace Harbour, float.....				58 34	58 34
Granite Bay, float.....			1,223 27		1,223 27
Grantham's Landing, wharf.....				68 57	68 57
Gray Creek, wharf.....			736 60		736 60
Greta, wharf reconstruction.....		14 00			14 00
Half Moon Bay, wharf.....			1,372 60		1,372 60
Haney, wharf.....			135 28		135 28
Harrop, wharf (shed).....		480 00			480 00
Heriot Bay, wharf.....			40 47		40 47
Holberg, wharf.....		3,791 47			3,791 47
Hope Bay, wharf.....			88 00		88 00
Hurst Island, float.....			2 85		2 85
Irvine's Landing. (See Pender Harbour.)					
Johnson's Landing, wharf.....			82 56		82 56
Kaleden (Skaha Lake), wharf.....			360 05		360 05
Kootenay Lake.....				107 05	107 05
Kootenay Landing.....	49 57				49 57
Kuskanook, wharf.....			173 40		173 40
Ladner.....	11,139 92				11,139 92
Long Bay, float.....			163 70		163 70
Long Beach, ferry landing.....	850 44				850 44
Lyall Harbour (Saturna Island), wharf.....			15 10		15 10
Magna Bay, wharf.....			450 67		450 67
Manson's Landing, wharf.....			19 87		19 87
Maples Landing, wharf.....			657 25		657 25
Margaret Bay, float.....		84 11			84 11
Mayne Island, wharf.....			310 00		310 00
Miller's Landing, float.....				63 46	63 46
Mirror Lake, wharf.....			131 62		131 62
Morte Lake Landing, float.....		1,128 11			1,128 11
Mount Gardner Park, float.....			860 55		860 55
Musgraves, wharf.....			185 00		185 00
Naas River, Maintenance and operation of snag boat, "Bobolink".....				2,177 67	2,177 67
Nanaimo, wharf, etc.....		1,700 45	64 03		1,764 48
Naramata, wharf.....			13 00		13 00

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927—*Continued*

Name of Work	Dredging	Construction and Improvements	Repairs	Staff and Maintenance	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
HARBOURS AND RIVERS					
<i>British Columbia—Continued</i>					
Needles, wharf.....			393 91		393 91
New Massett, wharf.....			808 50		808 50
New Westminster, Brunette Mills.....	1,418 09				1,418 09
New Westminster, Fraser River Dock Co.....	4,648 20				4,648 20
Nootka Island, wharf.....			1,779 83		1,779 83
North Gabriola, wharf.....			135 00		135 00
North Vancouver, Burrard Dry Dock (subsidy).....				112,500 00	112,500 00
North Vancouver, Burrard Inlet.....	2,111 06				2,111 06
Okanagan Control Dam.....				959 72	959 72
Okanagan Lake and River improvements.....	562 47	128 29			690 76
Ootsa Lake, float.....		840 00			840 00
Osland Park (Skeena river).....	649 53				649 53
Peachland, wharf.....		5,565 46			5,565 46
Pender Harbour, Donley's Landing, float.....			148 03		148 03
Pender Harbour, Irvine's Landing, float.....			558 36		558 36
Pentiction, wharf.....		6,793 46			6,793 46
Port Alberni, float.....		1,425 50			1,425 50
Port Clements, wharf.....			476 30		476 30
Port Mann.....	26,092 95				26,092 95
Port Moody, wharf.....			39 11		39 11
Port Renfrew, wharf reconstruction.....		56 50			56 50
Port Simpson, wharf.....			214 40		214 40
Port Washington, wharf.....			403 00		403 00
Prince Rupert, floating dock (subsidy).....				76,970 88	76,970 88
Princess Creek, wharf.....			113 35		113 35
Procter, wharf, etc.....	2,580 65		114 92		2,695 57
Quathiaski Cove, wharf.....			88 47		88 47
Quatsino, wharf.....			135 72		135 72
Queen Charlotte City, wharf.....		93 60	90 00		183 60
Riondel.....	568 18				568 18
Robert's Creek, wharf.....			1,802 14		1,802 14
Royston, wharf.....			229 92		229 92
Saanichton, wharf.....			911 08		911 08
Salmon Arm, wharf, etc.....	22 00		158 08		180 08
Sandheads. (See Fraser River).					
Savary Island, float, etc.....		396 08	1,065 00		1,461 08
Seaford, float.....			112 16		112 16
Seaside Park (Howe Sound), float.....			216 74		216 74
Seymour Arm, wharf.....			253 57		253 57
Shushartie Bay, float.....			101 00		101 00
Sicamous.....	10 00				10 00
Sidney, auto ferry landing.....				1,588 71	1,588 71
Skeena River, maintenance and operation of snag boat "Bobolink".....				11,388 52	11,388 52
Skidegate, wharf.....			105 35		105 35
Snug Cove, wharf.....			51 75		51 75
Sorrento (Shuswap Lake), wharf.....			440 96		440 96
South Pender Island, wharf.....			46 20		46 20
Squamish, wharf, etc.....	2,568 88		515 05		3,083 93
Squirrel Cove, wharf.....			289 56		289 56
Stag Bay, float (new).....		1,022 20			1,022 20
Stapleby, float.....			823 79		823 79
Steveston jetty, see Fraser River.					
Stikine River improvements.....	2,982 06				2,982 06
Sturdie's Bay (Galiano island), wharf.....			547 94		547 94
Summerland, wharf.....			2,733 52		2,733 52
Sunshine Bay, wharf.....			95 17		95 17
Surge Narrows, float.....			127 50		127 50
Thetis Island, wharf.....			1,986 70		1,986 70
Tofino, wharf.....			2,987 52		2,987 52
Ucluelet West, wharf.....				7 00	7 00
Union Bay, wharf.....			765 00		765 00

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927—*Continued*

Name of Work	Dredging	Construction and Improvements	Repairs	Staff and Maintenance	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
HARBOURS AND RIVERS					
<i>British Columbia—Concluded</i>					
Van Anda, float.....		360 66			360 66
Vancouver, Coal Harbour.....	46,996 07				46,996 07
Vancouver, False Creek.....	55,355 87				55,355 87
Vancouver, First Narrows.....		1,627 75			1,627 75
Vancouver, Immigration wharf.....			177 99		177 99
Vancouver North (Burrard dry dock), see North Vancouver.					
Vancouver, Stanley Park, foreshore protection.....		6,016 04			6,016 04
Victoria Harbour.....	1,366 63		290 60		1,657 23
Westbank, wharf.....			10 00		10 00
Whaletown, wharf.....			177 20		177 20
White Rock, wharf.....				86 61	86 61
Williamson's Landing, wharf.....			64 50		64 50
William Head, Quarantine Station, wharf.....		1,110 25	141 67		1,251 92
Woodwards Slough. (<i>See Fraser River.</i>)					
Generally.....	5,712 50			11,078 19	16,790 69
Totals, British Columbia.....	272,190 95	661,074 13	42,771 41	316,747 58	1,292,784 07

Name of Work	Construction and Improvements	Repairs	Staff and Maintenance	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
HARBOURS AND RIVERS GENERALLY				
General expenses of staff, etc.....			14,223 47	14,223 47
Salaries of district engineers, assistants, etc.....			458,594 79	458,594 79
Test borings for sundry projected works.....	10,886 32			10,886 32
Totals, Generally.....	10,886 32		472,818 26	483,704 58
DREDGING PLANT				
Maritime Provinces.....	13,217 95	6,865 73		20,083 68
Ontario and Quebec.....	1,486 30	15,872 58		17,358 88
Manitoba, Saskatchewan and Alberta.....	12,801 57	6,349 65		19,151 22
British Columbia.....		12,708 72		12,708 72
Totals, Dredging Plant.....	27,505 82	41,796 68		69,302 50
ROADS AND BRIDGES				
<i>Maritime Provinces—</i>				
Edmundston, N.B., International Bridge.....		548 92		548 92
St. Leonard, N.B., International Bridge.....			360 00	360 00
<i>Quebec and Ontario—</i>				
Matapedia, Interprovincial Bridge.....		2,067 00		2,067 00
Ottawa City, bridges and streets maintained by Government.....		535 60	3,303 09	3,838 69
Lighting above.....			1,759 52	1,759 52
York Bridge, Grand River.....		46 45		46 45
<i>Manitoba, Saskatchewan and Alberta—</i>				
Edmonton Bridge, Alberta.....		750 69		750 69
Killarney Bridge, Manitoba.....		82 30		82 30
Little Pembina River Bridge, Manitoba.....		263 46		263 46
Totals, Roads and Bridges.....		4,294 42	5,422 61	9,717 03

AMOUNTS expended by the Department of Public Works of Canada during the fiscal year ended March 31, 1927—*Continued*

Name of work	Construc- tion and Improvements	Repairs	Staff and Main- tenance	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
TELEGRAPH AND TELEPHONE LINES				
Cape Ray, Newfoundland.....			250 00	250 00
<i>Maritime Provinces—</i>				
Bay of Fundy lines.....			3,742 03	3,742 03
Cape Breton lines.....	6,183 51		28,556 12	34,739 63
Chatham-Escuminac lines.....			2,402 28	2,402 28
Prince Edward Island and Mainland.....			7,072 56	7,072 56
<i>Quebec Mainland—</i>				
Dorchester County lines.....	600 00			600 00
North Shore, east of Bersimis.....			31,756 33	31,756 33
North Shore, west of Bersimis.....			13,840 14	13,840 14
Quebec County lines.....			2,865 53	2,865 53
Timiskaming lines.....			2,000 00	2,000 00
<i>Quebec Islands—</i>				
Anticosti system.....			4,032 48	4,032 48
Grosse Isle, Ile aux Coudres and Ile d'Orléans system.....			2,700 56	2,700 56
Magdalen Islands system.....	2,866 88		7,932 79	10,799 67
Maritime Provinces and Gulf generally.....			4,514 58	4,514 58
Cable ship <i>Tyrian</i>		22,218 33	54,967 49	77,185 82
<i>Ontario—</i>				
Pelee Island system.....			1,325 21	1,325 21
<i>Saskatchewan and Alberta—</i>				
Saskatchewan system.....	7,920 09		24,437 25	32,357 34
Alberta system.....	8,625 51		82,726 65	91,352 16
<i>British Columbia—</i>				
Mainland system.....	26,179 56		91,948 86	118,128 42
Vancouver Island system.....	14,199 89		127,644 75	141,844 64
<i>Yukon—</i>				
British Columbia Northern District system.....	10,233 68		73,869 76	84,103 44
Yukon system (Main line).....	1,066 04		132,243 32	133,309 36
Telegraph Service, generally.....			1,572 54	1,572 54
Totals, Telegraph and Telephone Lines.....	77,875 16	22,218 33	702,401 23	802,494 72
MISCELLANEOUS				
<i>Surveys—</i>				
Maritime Provinces.....			22,067 65	
Quebec.....			45,424 09	
Ontario.....			18,763 09	
Manitoba.....			5,286 21	
British Columbia.....			10,125 58	
Generally.....			5,559 45	107,226 07
<i>Upper Ottawa Storage Dams—</i>				
Land damages.....	967 90			967 90
Quinze dam.....			12,970 67	12,970 67
Timiskaming dam.....			11,608 75	11,608 75
Accounts Branch, salaries and travelling expenses of agents, clerks of outside service.....			20,809 58	20,809 58
Gratuities to widows or representatives of 28 deceased employees under Civil Service Amendment Act.....			6,353 47	6,353 47
Monument to the late Sir Wilfrid Laurier.....	6,016 79			6,016 79
National Monument on Connaught Place.....	219 28			219 28
Operation and maintenance of inspection boats.....			14,578 53	14,578 53
River gauging and metering.....			13,066 10	13,066 10
Collection of Public Works revenues.....			2,992 18	2,992 18
Compassionate allowance to Phidolin Synott, father of Maxime Synott, who was drowned while on duty at Summerside, P.E.I., on September 30, 1924.....			2,500 00	2,500 00
Totals, Miscellaneous.....	7,203 97		192,105 35	199,309 32

**AMOUNTS expended by the Department of Public Works of Canada during the
fiscal year ended March 31, 1927—Concluded**

Name of Work	Construc- tion and Improve- ments	Repairs	Staff and Main- tenance	Total
CIVIL GOVERNMENT	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Salaries of Minister, Deputy Minister, and permanent staff.....			619,846 47	619,846 47
Salaries of temporary clerks.....			9,185 40	9,185 40
Travel of Minister and Ottawa staff.....			19,412 33	19,412 33
Printing, stationery, telegrams and sundry minor expenditures.....			22,536 79	22,536 79
Total, Civil Government.....			670,980 99	670,980 99

	Dredging	Construc- tion and Im- provements	Repairs	Staff and Main- tenance	Total
RECAPITULATION	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Totals, Public Buildings—</i>					
London, England.....		5,198 00		40,927 53	46,125 53
Nova Scotia.....		34,371 42	29,229 25	145,930 92	209,531 59
Prince Edward Island.....		3,041 55	5,605 19	21,053 55	29,700 29
New Brunswick.....		41,814 04	21,462 70	120,091 84	183,368 58
Quebec.....		352,836 89	95,520 24	614,986 66	1,063,343 79
Ottawa.....		495,368 49	193,316 37	2,338,206 15	3,026,891 01
Ontario (excluding Ottawa).....		317,201 10	69,193 92	711,386 48	1,097,781 50
Manitoba.....		110,698 52	16,183 65	193,889 39	320,771 56
Saskatchewan.....		16,873 19	23,620 52	148,424 18	188,917 89
Alberta.....		33,766 35	20,117 56	237,452 21	291,336 12
British Columbia.....		106,944 73	47,486 17	246,568 47	400,999 37
Yukon.....				24,370 99	24,370 99
Public Buildings, generally.....		19,784 77		81,797 42	101,582 19
<i>Totals, Harbours and Rivers—</i>					
Nova Scotia.....	302,978 68	194,281 05	64,268 46	4,661 56	566,189 75
Prince Edward Island.....	62,281 45	28,809 11	6,848 74	339 91	98,279 21
New Brunswick.....	133,688 84	219,585 64	94,762 39	252,809 81	700,846 68
Quebec.....	468,743 77	241,023 87	101,737 03	206,862 23	1,018,366 90
Ontario.....	543,429 92	724,814 29	66,777 17	85,960 19	1,420,981 57
Manitoba.....	66,181 82	12,162 45	2,653 34	18,435 60	99,433 21
Saskatchewan and Alberta.....		4,334 92	300 00	188 10	4,823 02
British Columbia.....	272,190 95	661,074 13	42,771 41	316,747 58	1,292,784 07
Harbours and Rivers, generally.....		10,886 32		472,818 26	483,704 58
<i>Totals—</i>					
Dredging plant.....		27,505 82	41,796 68		69,302 50
Roads and Bridges.....			4,294 42	5,422 61	9,717 03
Telegraph and Telephone lines.....		77,875 16	22,218 33	702,401 23	802,494 72
Miscellaneous.....		7,203 97		192,105 35	199,309 32
Total of all works.....	1,849,495 43	3,747,455 78	970,163 54	7,183,838 22	13,750,952 97
Total Civil Government.....				670,980 99	670,980 99
Grand total of expenditures.....	1,849,495 43	3,747,455 78	970,163 54	7,854,819 21	14,421,933 96

REVENUE received by the Department of Public Works of Canada during the fiscal year ended March 31, 1927.

Source of Revenue

PUBLIC BUILDINGS

	Amount Received
Rents from public buildings and related properties not presently in use for public purposes	\$ 73,094 93
Sales of public buildings or related properties no longer required for public purposes	26,740 17
Sale of old furniture, fittings, building material, etc.	4,457 51
Water collections, William Head pipe line, B.C.	155 08
Commissions from telephone booths in public buildings	3,360 33
Refunds against expenditure reported in accounts of previous years (from public building accounts)	3,771 86
Total from public buildings	<u>\$111,579 88</u>

ENGINEERING WORKS

Operation of Dry Docks, etc.—	
Champlain dock, Lévis, Que.	\$56,462 95
Lorne dock, Lévis, Que.	35,553 75
Esquimalt new dock, Esquimalt, B.C.	3,342 42
Esquimalt old dock, Esquimalt, B.C.	21,613 76
Selkirk repair slip, Selkirk, Man.	3,332 70
Burleigh Falls, Ont., timber slide	96 94
	<u>\$120,402 52</u>
Rents derived from works and plant leased to private parties—	
Ferry privileges	\$ 1,048 00
Kingston, Ont., graving dock	5,000 00
Earnings of dredges and plant	11,949 13
	<u>17,997 13</u>
Sale of sundry engineering works including lands pertaining thereto	50,826 70
Sale of vessels, plant, old materials, etc.	7,980 39
Rents from water lots, etc., under control of Engineer's Branch	6,270 65
Refunds against expenditure reported in accounts of previous years (Engineering Works)	5,304 13
Total from Engineering Works	<u>\$208,781 52</u>

TELEGRAPH AND TELEPHONE LINES

Operation of Sundry Lines—	
Maritime Provinces—	
Bay of Fundy	\$ 2,089 65
Cape Breton	8,084 66
Escuminac	2,142 56
	<u>\$ 12,316 87</u>
Quebec—	
Grosse Is. and Orleans	\$ 1,017 53
Magdalen Island	2,896 06
Quebec County	2,070 13
North Shore east of Bersimins	17,983 52
North Shore west of Bersimins	3,021 81
	<u>26,989 05</u>
Ontario—Peleé Island	67 70
Saskatchewan lines	3,462 09
Alberta lines	15,837 53
British Columbia mainland lines	73,933 04
Vancouver Island lines	66,844 32
Yukon system	96,963 15
	<u>\$296,413 75</u>

REVENUE received by the Department of Public Works of Canada during the fiscal year ended March 31, 1927—*Con.*

Source of Revenue—*Con.*

TELEGRAPH AND TELEPHONE LINES—*Con.*

Rent of sundry lines to commercial companies	350 00
Sales of telegraph lines and related real estate	11,925 00
Sales of disused material and equipment	274 61
Rental SS. "Tyrian" repairing cables for commercial companies	176 81
Refunds against expenditure reported in accounts of previous years (telegraph lines)	347 89
Total from telegraph and telephone lines	<u>\$309,488 06</u>

MISCELLANEOUS REVENUE

Conscience money from Little Mabou, N.S.	\$ 5 00
Received from photo work done in this department for other departments	6,003 48
Total miscellaneous	<u>\$ 6,008 48</u>

RECAPITULATION OF REVENUES

Public Buildings	\$111,579 88
Engineering Works	208,781 52
Telegraph and Telephone Works	309,488 06
Miscellaneous	6,008 48
	<u>\$635,857 94</u>

CONTRACTS, LEASES, DEEDS, ETC.,

T. J. CARTER, Departmental Solicitor

STATEMENT No. 1.—Contracts let by the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927

Place and Description of Work	Name of Contractor	Date of Contract	Amount
PUBLIC BUILDINGS			
<i>Nova Scotia</i>			
Stellarton— Installation of interior fittings in public building.	The Office Specialty Mfg. Co., Ltd.	April 13, 1926	\$ 1,110 00
<i>New Brunswick</i>			
Bathurst— Alterations to heating system in public building.	Frank J. Foley.....	Sept. 17, 1926	1,875 00
Dalhousie— Alterations to heating system in public building.	Charles N. Callahan.....	Sept. 16, 1926	600 00
<i>Quebec</i>			
Hull— Erection of laboratory at the Research Station.	Alex. I. Garvock.....	July 10, 1926	91,500 00
Additional work under main contract in connection with erection of laboratory at Research Station.	Alex. I. Garvock.....		14,648 00
Equipment of cold storage and incubator rooms and installation of refrigerating apparatus in Research Station laboratory.	Louis Gendron.....	Mar. 23, 1927	8,100 00
Limouliou— Construction of public building.....	Abel Ratté.....	Jan. 28, 1927	36,960 00
Montreal— Installation of two motor generator sets, transformers and switchboards in customs examining warehouse and general post office.	English Electric Company of Canada, Limited.	Sept. 18, 1926	20,000 00
Rimouski— Installation of electric wiring and fittings in public building.	S. Don Carlos.....	Jan. 19, 1927	768 00
St. Jérôme— Installation of interior fittings in public building.	The Office Specialty Mfg. Co., Ltd.	June 17, 1926	1,475 00
<i>Ontario</i>			
Cornwall— Alterations and additions to heating and plumbing in public building.	McKelvey and Birch, Limited...	Sept. 16, 1926	2,200 00
Gravenhurst— Installation of interior fittings in public building.	The Interior Hardwood Co., Ltd.	April 21, 1926	1,785 00
Huntsville— Installation of post office and customs fittings in public building.	The Canadian Office and School Furniture Co., Ltd.	Feb. 28, 1927	1,530 00
Napanee— Installation of interior fittings in post office.	The Canadian Office and School Furniture Co., Ltd.	Feb. 28, 1927	1,160 00
Ottawa— Erection of National Commemorative War Monument.	Vernon March.....	May 10, 1926	135,000 00
Paving portion of St. Patrick St. in front Government Printing Bureau.	Standard Paving Ltd.....	Aug. 4, 1926	4,250 00
Port Colborne— Installation of interior fittings in public building.	The Office Specialty Mfg. Co., Ltd.	June 18, 1926	2,544 90
Stouffville— Installation of interior fittings in public building.	The Canadian Office and School Furniture Co., Ltd.	April 28, 1926	1,220 00
Warton— Installation of interior fittings in public building.	The Interior Hardwood Co., Ltd.	Dec. 20, 1926	1,385 00

STATEMENT No. 1.—Contracts let by the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—*Continued*

Place and Description of Work	Name of Contractor	Date of Contract	Amount
PUBLIC BUILDINGS—Concluded			
<i>Manitoba</i>			
Winnipeg— Alterations and additions to heating system in Fort Osborne Barracks.	W. G. Edge Limited.....	Feb. 3, 1927	29,500 00
Construction of a grain inspection office building.	Macow and Macdonald.....	Feb. 9, 1927	17,160 00
<i>Saskatchewan</i>			
Regina— Extension of water and sewer connection from Hamilton street west along Eleventh ave.	Corporation of the city of Regina.	June 7, 1926	\$519 64
<i>British Columbia</i>			
Bentinck Island, Lazaretto— Construction of a cottage and three Chinese leper huts.	George Calder.....	Feb. 12, 1927	\$5,691 for cottage and \$4,441 for huts
Esquimalt— Construction of a boathouse, torpedo depot and boat slips at H.M.C. Naval Dockyard.	Parfitt Bros., Ltd.....	Mar. 25, 1927	52,717 00
Vancouver— Installation of customs fittings in Winch Building.	The Interior Hardwood Co., Ltd.	Feb. 5, 1927	8,153 00
HARBOURS AND RIVERS			
<i>Nova Scotia</i>			
Lunenburg— Dredging areas between main channel in front of wharves and mooring basin.	Acadia Contractors, Limited.....	Sept. 15, 1926	\$0.45 per cu. yd., class "B" (scow meas.).
Dredging channel along wharf frontage...	Beacon Dredging Co., Ltd.....	Sept. 23, 1926	\$0.50 per cu. yd. class "B" (scow meas.) for areas E, F. \$0.90 per cu. yd. class "B" (place meas.) for area G.
Port Mouton— Dredging channel at Robertson's wharf...	Acadia Contractors, Limited.....	Aug. 26, 1926	\$0.80 per cu. yd. class "B" (scow meas.) for dredging. \$0.67½ per cu. yd. class "B" (place meas.) for overcast and re-dredging.
<i>Prince Edward Island</i>			
Miminegash Harbour— Reconstruction of north breakwater.....	Henry J. Phillips.....	Sept. 25, 1926	Unit prices.
West Point— Reconstruction of outer block of public wharf.	Andrew Martin and Alfred Peters.	Feb. 24, 1927	Unit prices.
<i>New Brunswick</i>			
St. John Harbour— Deepening berths Nos. 7, 15 and 16 West St. John and berth at Long wharf, C. N. Rys.	St. John Dry Dock and Shipbuilding Co., Ltd.	Aug. 11, 1926	\$0.57 per cu. yd. class "B" (place meas.).
<i>Quebec</i>			
Batiscan Harbour— Dredging channel and basin at Government wharf.	National Dock and Dredging Corporation, Ltd.	June 21, 1926	\$4.50 per cu. yd. class "A," \$0.38½ per cu. yd. class "B" (scow meas.).
Cap de la Madeleine— Dredging basin.....	National Dock and Dredging Corporation, Ltd.	June 21, 1926	\$4.50 per cu. yd. class "A," \$0.37½ per cu. yd. class "B" (scow meas.).
Construction of wooden freight shed on Government wharf.	Onésime Poliquin.....	Sept. 8, 1926	8,900 00
Rivière du Loup (en haut)— Dredging shoal areas at Government wharf, and channel at sections A.B. and B.C.	Les Chantiers Manseau.....	June 8, 1926	\$0.34 per cu. yd. class "B" for sections A.B., \$0.27½ per cu. yd. class "B" for sections B.C. (scow meas.).
St. Gédéon— Reconstruction of wharf.....	George E. Fournier and Nazaire Létourneau.	Mar. 26, 1927	Unit prices.

STATEMENT No. 1.—Contracts let by the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—*Continued*

Place and Description of Work	Name of Contractor	Date of Contract	Amount
HARBOURS AND RIVERS—Continued			
<i>Quebec—Concluded</i>			
Trois Rivières— Dredging deep water berths.....	National Dock and Dredging Corporation, Ltd.	June 21, 1926	\$4.50 per cu. yd. class "A," \$0.34 per cu. yd. class "B," (scow meas.)
<i>Ontario</i>			
Burlington— Dredging channel.....	The Randolph Macdonald Co., Ltd.	Sept. 14, 1926	\$0.70 per cu. yd. class "B" (place meas.)
Byng Inlet— Dredging area in front of C.P.R. coal dock	Wm. L. Forrest.....	Sept. 21, 1926	\$0.80 per cu. yd. class "B" (place meas.)
Cobourg— Dredging approach to harbour.....	Kilmer and Barber Limited.....	Sept. 15, 1926	\$4.75 per cu. yd. class "A," \$0.70 per cu. yd. class "B," (scow meas.)
Collingwood— Dredging Imperial Oil Co's dock and completion of turning basin and main entrance channel.	The C. S. Boone Dredging and Construction Co., Ltd.	Sept. 21, 1926	\$0.90 per cu. yd. class "B" (place meas.) for Imperial Oil Co's dock and turning basin. Rental agreement of dredge "Meade" at \$30 per hour for working time and \$20 per hour for lay time, for main entrance channel.
Goderich— Dredging inner harbour, turning basin and channel entrance.	W. L. Forrest.....	June 19, 1926	\$3.17 per cu. yd. class "A," \$0.45 per cu. yd. class "B," (scow meas.)
Reconstruction of 500 feet of the north pier	Louis J. Looby and Thomas F. Meagher.	Aug. 23, 1926	Unit prices.
Reconstruction of the river breakwater for a length of 1,087 feet.	Curran and Briggs Contractors, Ltd.	Sept. 8, 1926	Unit prices.
Midland— Dredging, vicinity of millsite.....	Carson Construction Co., Ltd.....	Aug. 12, 1926	\$1.05 per cu. yd. class "B" (place meas.)
Owen Sound— Dredging to increase depths at McLaughlin, Grand Trunk and Dominion Transportation Company's docks.	The C. S. Boone Dredging and Construction Co., Ltd.	Sept. 24, 1926	\$0.70 per cu. yd. class "B" (place meas.)
Port Arthur— Dredging at Port Arthur and Fort William as follows:—Port Arthur Shipbuilding Co. Plant. Approach and slip at Gillespie grain elevator, Port Arthur. Main harbour centre and south Port Arthur. Detroit Sulphite Company, Mission River, Fort William. Removal temporary pile breakwater near Port Arthur Shipbuilding Co's. Plant, main harbour, Port Arthur.	The Great Lakes Dredging and Contracting Co., Ltd.	June 25, 1926	\$0.35½ per cu. yd. class "B" (place meas.) for all dredging and \$795 for removal of temporary pile breakwater.
Construction of temporary pile protection breakwater.	The Thunder Bay Harbour Improvement Co., Ltd.	Oct. 1, 1926	Unit prices.
Port Burwell— Reconstruction of outer end of east pier....	Wm. P. R. Holdcroft (Assigned to Wm. Bermingham and Son, Sept. 11, 1926.)	Aug. 9, 1926	Unit prices.
Port Dover— Dredging channel and shoal spots in entrance harbour.	John E. Russell.....	June 23, 1926	\$0.90 per cu. yd. class "B" (scow meas.)
Port Milford— Dredging channel from Collier's wharf to Canning Factory's wharf and a turning basin.	Rob. G. Weddell.....	Sept. 10, 1926	\$10.00 per cu. yd. class "A" \$0.56 per cu. yd. class "B" (place meas.)
Port Stanley— Dredging shoal adjacent to outer entrance of channel, widening and deepening turning basin.	Frontenac Dredging Co., Ltd.....	Sept. 18, 1926	\$0.46 per cu. yd. class "B" (scow meas.)
Prescott— Dredging approaches at ferry dock.....	The Randolph Macdonald Co., Ltd.	Sept. 15, 1926	\$5.00 per cu. yd. class "A," \$0.80 per cu. yd. class "B" (place meas.)
Toronto Harbour— Dredging eastern channel and entrance...	Kilmer and Barber Limited.....	June 26, 1926	\$4.50 per cu. yd. class "A," \$0.58 per cu. yd. class "B" (scow meas.)

STATEMENT No. 1.—Contracts let by the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—*Concluded*

Place and Description of Work	Name of Contractor	Date of Contract	Amount
<i>HARBOURS AND RIVERS—Concluded</i>			
<i>Ontario—Concluded</i>			
Waupoos— Dredging entrance channel to turning basin	Frontenac Dredging Co., Ltd.	Sept. 16, 1926	\$5.00 per cu. yd. class "A," \$0.52 per cu. yd. class "B" (place meas.).
<i>British Columbia</i>			
Esquimalt— Supply and erection of a crane and equipment for new dry dock.	Colby Crane and Engineering Ltd.	Aug. 12, 1926	\$164,417 40
False Creek— Dredging cuts Nos. 1 to 11 inclusively	North Western Dredging Co., Ltd.	June 2, 1926	\$0.55 per cu. yd. class "B" (place meas.).
Nootka— Repairs to wharf	McDonald Pile Driving Co., Ltd.	Mar. 2, 1927	Unit prices.
Woodwards Slough (Fraser River)— Reinforcement of dam	The Fraser River Pile Driving Co. Ltd.	Dec. 22, 1926	Unit prices.
<i>DREDGES, VESSELS AND PLANT</i>			
Cadeo No. 3 (No. 161 Nova Scotia)— Dock repairing, etc.	The Sydney Foundry and Machine Works, Ltd.	Feb. 9, 1927	\$ 4,480 00
Dredge "P.W.D. No. 303" (Fruhling)— Docking, painting and repairing	B.C. Marine Engineers and Shipbuilders, Ltd.	June 7, 1926	13,472 00
Dredge "No. 305" (King Edward)— Docking, cleaning, painting and repairing	Burrard Shipyard and Engineering Works, Ltd.	Aug. 17, 1926	6,280 00
Dredge "P.W.D. No. 306" (Mastodon)— Docking, cleaning, repairing, etc.	Burrard Dry Dock Co., Ltd.	July 30, 1926	12,845 00
Dredge "P.W.D. No. 2"— Construction of new chain of buckets with spares.	J. W. Cumming Mfg. Co., Ltd.	Mar. 23, 1927	6,596 00
Dredge "No. 110"— Repairs	Davie Shipbuilding and Repairing Co., Ltd.	Feb. 14, 1927	5,700 00
Scow "No. 107"— Docking, repairing, etc.	Halifax Shipyards Ltd.	Feb. 2, 1927	3,110 00
Tug "Peel"— Repairing, renewals and painting	The Collingwood Shipbuilding Co., Ltd.	Feb. 4, 1927	20,329 00

STATEMENT No. 2.—Properties leased to and from the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927.

Place and Description of Property	Lessor	Lessee	Date and Duration of Lease	For what Purpose	Rental
<i>Nova Scotia</i>					
Dartmouth— "Park School Building." Renewal of lease No. 13527.	Board of School Commissioners of the Town of Dartmouth.	His Majesty...	June 26, 1926. Term: 5 years from Nov. 9, 1926.	Department of National Defence.	\$100.00 per annum.
Halifax Harbour— 18.46 acres of Crown land on east side of South East Passage, also adjoining Horne lot.	His Majesty	Daniel Macdonald.	June 26, 1926. Term: 1 year from Jan. 1, 1926	Private enterprise.	\$125.00 per annum.
New Glasgow— Room 608 on sixth floor and room 3 in basement of "Maritime Building." Renewal of lease No. 14427.	Robert Matthews...	His Majesty...	Dec. 7, 1926. Term: 1 year from Jan. 1, 1927	Department of National Defence.	\$180.00 per annum.
Sheet Harbour— Extension to Government wharf.	His Majesty	A. P. W. Pulp and Power Co., Ltd.	Aug. 17, 1926. Term: 30 years from Dec. 19, 1925.	Private enterprise.	\$375.00 per annum.

STATEMENT No. 2—Properties leased to and from the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—*Continued*

Place and Description of Property	Lessor	Lessee	Date and Duration of Lease	For what Purpose	Rental
<i>Nova Scotia—Concluded</i>					
Truro— License to use and occupy certain Crown land.	His Majesty.....	Truro Fruit Co.	May 27, 1926. Term: during pleasure.	Private enterprise.	\$10.00 per month.
<i>Prince Edward Island</i>					
Charlottetown— Two rooms on first floor of Cameron Block. Renewal of lease No. 14393.	Trustees of Estate of Horace Haszard.	His Majesty....	Oct. 5, 1926. Term: 1 year from Oct. 23, 1926.	Department of Public Works.	\$180.00 per annum.
Port Borden— Space on ground floor with use of one classroom in school house. Renewal of lease No. 14507.	Trustees of School District No. 84 of Port Borden.	His Majesty....	Mar. 3, 1927. Term: 3 years from April 1, 1927.	Department of Marine and Fisheries.	\$125.00 per annum.
<i>New Brunswick</i>					
Edmundston— License to place and maintain cable on International bridge between Edmundston, N.B., and Madawaska, Maine.	His Majesty.....	New Brunswick Telephone Co. Ltd.	Feb. 25, 1927. Term: during pleasure.	Private enterprise.	\$10.00 per annum.
Moncton— First and second floors of building at corner of Clark and Henry streets.	Gladys Sara Anderson.	His Majesty....	June 5, 1926. Term: 1 year from May 1, 1926.	Department of National Defence.	\$2,000.00 per annum.
Two rooms on second floor of "Wilbur Building," 561 Main street.	Flewelling Wilbur..	His Majesty....	Dec. 15, 1926. Term: 1 year from Dec. 15, 1926.	Post Office Department.	\$700.00 per annum.
First and second floors of building at southeast corner of Clarke and Henry streets. Renewal of lease No. 13319.	Gladys S. Anderson	His Majesty....	Mar. 31, 1927. Term: 1 year from May 1, 1927.	Department of National Defence.	\$2,000.00 per annum.
Sackville— Room in curling rink.....	Sackville Rink Co., Ltd.	His Majesty....	June 17, 1926. Term: 1 year from July 1, 1926	Department of National Defence.	\$120.00 per annum.
St. John— Two sheds on Government wharf.	His Majesty.....	Furness, Withy and Co., Ltd.	Feb. 10, 1927. Term: 1 year from Oct. 1, 1926.	Private enterprise.	\$100.00 per annum.
St. John Harbour (Courtenay Bay)— Portion of Government breakwater.	His Majesty.....	Imperial Oil, Limited.	Feb. 10, 1927. Term: 5 years from Nov. 1, 1926.	Private enterprise.	\$100.00 per annum.
Welchpool (Campobello Island)— One room on first floor of building on lot bounded on the north and east by the highway road. Renewal of lease No. 14336.	Sarah A. Batson....	His Majesty....	Jan. 17, 1927. Term: 1 year from Dec. 31, 1926.	Department of Marine and Fisheries.	\$120.00 per annum.
<i>Quebec</i>					
Bagotville— License to lay railway track across Government wharf.	His Majesty.....	Roberval, Saguenay Railway Co.	July 29, 1926. Term: during pleasure.	Private enterprise.	Free.
Bedford— Ground floor of building on south side of Main street.	Armand S. Many...	His Majesty....	June 9, 1926. Term: 5 years from May 1, 1926.	Post Office Department.	\$400.00 per annum.
Granby— Armoury building on cadastral No. 445H.	Corporation of the city of Granby.	His Majesty....	Jan. 28, 1927. Term: 5 years from Nov. 1, 1926.	Department of National Defence.	\$750.00 per annum.
Huntingdon— Part of first floor and vault of "O'Conner Building."	Walter P. O'Conner and Denis, J. O'Conner.	His Majesty....	June 16, 1926. Term: 5 years from July 1, 1926.	Post Office Department.	\$1,000.00 per annum. \$775 by Crown and \$225 by the Postmaster.

STATEMENT No. 2—Properties leased to and from the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—Continued

Place and Description of Property	Lessor	Lessee	Date and Duration of Lease	For what Purpose	Rental
<i>Quebec—Continued</i>					
Montreal— Space on ground floor of "Ames-Holden McCready Building."	John Morrow.....	His Majesty....	April 26, 1926. Term: 1 year from May 1, 1926.	Department of Railways and Canals.	\$2,517.00 per annum.
Building at 1398 Notre Dame street east.	Montreal City and District Savings Bank.	His Majesty....	Dec. 3, 1926. Term: 5 years from Dec. 31, 1926.	Department of National Defence.	\$1,620.00 per annum.
Fourth floor of building at 38 Cathcart street. Renewal of lease No. 14380.	Ewing and Ewing...	His Majesty....	Feb. 14, 1927. Term: 1 year from May 1, 1927.	Department of Insurance.	\$1,800.00 per annum.
Corner store and space in rear on first floor of LaBelle Building 141 St. Catherine street, east.	H. P. LaBelle et Cie., Ltée.	His Majesty....	Mar. 3, 1927. Term: 5 years from May 1, 1927.	Post Office Department.	\$10,500.00 per annum.
Rooms on ground floor and basement of building at 1023-1025 Mount Royal avenue east. Renewal of lease No. 14789.	Mme. Philippe Hébert, Adrien Hébert and Henri Hébert, executors of late Philippe Hébert.	His Majesty....	Mar. 23, 1927. Term: 2 years from Aug. 19, 1927.	Post Office Department.	\$3,600.00 per annum.
Offices located on southeast corner of roof of "La Sauvegarde Building" at corner of Notre Dame and St. Vincent streets. Renewal of lease No. 14525-A.	La Sauvegarde Life Insurance Company.	His Majesty....	March 28, 1927. Term: 1 year from May 1, 1927.	Department of Marine and Fisheries.	\$475.00 per annum.
Quebec— Building at corner of D'Auteuil and Elgin streets. Renewal of lease No. 14670-A.	W. McWilliam Incorporated.	His Majesty....	July 30, 1926. Term: 1 year from Sept. 1, 1926.	Department of National Defence.	\$780.00 per annum.
Rawdon— Part of first floor of town hall.	Corporation of the Village of Rawdon	His Majesty....	Feb. 23, 1927. Term: 5 years from Sept. 15, 1926, with option of renewal.	Post Office Department.	\$789.00 per annum.
Sherbrooke— Part of third floor of "Gregoire Building."	Joseph W. Gregoire	His Majesty....	June 18, 1926. Term: 5 years from May 1, 1926, and thereafter from year to year.	Post Office Department.	\$480.00 per annum.
Four offices, A, B, C and D, together with vault E, on third floor and storage space in sub-basement in "Olivier Block". Renewal of lease No. 14852.	Jacob Nichol.....	His Majesty....	March 1, 1927. Term: 1 year from May 1, 1927.	Department of Soldiers' Settlement Board.	\$1,400.00 per annum.
Stanstead Plain— Portion of first floor and vault of building on north side of Main street.	William H. Holmes	His Majesty....	Mar. 17, 1927. Term: 5 years from Nov. 1, 1926.	Post Office Department.	\$360.00 per annum for first year and \$300.00 per annum for remaining four years.
St. Georges, Beauce— Part of first floor of building on northeast side of Main street.	Philomène L. Moisan.	His Majesty....	July 22, 1926. Term: 5 years from Sept. 1, 1926.	Post Office Department.	\$450.00 per annum.
Ste. Rose Parish— License to use Government telephone line between Ste. Rose Parish and St. Louis de Gonzague.	His Majesty.....	Ste. Rose Telephone Co.	May 17, 1926. Term: during pleasure.	Private enterprise.	\$1.00 per annum.

STATEMENT No. 2—Properties leased to and from the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—Continued

Place and Description of Property	Lessor	Lessee	Date and Duration of Lease	For what Purpose	Rental
<i>Quebec—Concluded</i>					
Ste. Rose— West half of building in front of R.C. church.	Ville de Sainte-Rose	His Majesty....	July 5, 1926. Term: 5 years from May 1, 1926.	Post Office Department.	\$414.00 per annum.
St. Tite— Space on first floor and basement in "Edifice L'Heureux".	Madame Amédée L'Heureux.	His Majesty....	July 14, 1926. Term: 3 years from July 19, 1926, with option of renewal.	Post Office Department.	\$420.00 per annum for first year, \$450.00 per annum for second year, and \$480.00 per annum for third year.
Verdun— No. 2 Fire Station. Renewal of lease No. 14408.	City of Verdun.....	His Majesty....	Nov. 17, 1926. Term: 1 year from Dec. 8, 1926.	Department of National Defence.	\$1,000.00 per annum.
Warwick— Part of first floor of building at corner of St. Louis (Main) and Albert streets.	Onésime F. X. Kirouac.	His Majesty....	Aug. 13, 1926. Term: 2 years from April 1, 1926.	Post Office Department.	\$300.00 per annum.
Windsor Mills— Two stores in north part of first floor, and space in basement of McCabe Block.	John A. McCabe....	His Majesty....	Sept. 22, 1926. Term: 5 years from Oct. 1, 1926, with option of renewal.	Post Office Department.	\$900.00 per annum.
Windsor— Part of first floor of building on west side of Main street.	Michael Pye.....	His Majesty....	Feb. 18, 1927. Term: 1 year from Nov. 1, 1926.	Post Office Department.	\$786.00 per annum.
<i>Ontario</i>					
Birch Cliff— Frame building on northeast corner of Freeman and Eastwood avenues.	The Kalmar Club..	His Majesty....	Aug. 4, 1926. Term: 3 years from June 10, 1926.	Department of National Defence.	\$300.00 per annum.
Brighton— Ground floor of building on lot 39.	David J. Nesbitt and William H. Russell.	His Majesty....	Sept. 11, 1926. Term: 5 years from Sept. 4, 1926.	Post Office Department.	\$376.00 per annum.
Cobalt— Space on ground floor of "Royal Exchange Building" on Prospect ave. Renewal of lease No. 14404.	Cyrille Laurin.....	His Majesty....	Jan. 26, 1927. Term: 3 years from Jan. 30, 1927.	Post Office Department.	\$2,100.00 per annum.
Cornwall— Space in Collegiate Institute. Renewal of lease No. 15220.	Collegiate Institute Board of Cornwall.	His Majesty....	Nov. 27, 1926. Term: 1 year from Jan. 2, 1927.	Department of National Defence.	\$400.00 per annum.
Dryden— New Church basement (except one room) at corner of Van Horne and Princess streets. Renewal of lease No. 14577.	St. Lukes Church of Dryden.	His Majesty....	Mar. 18, 1927. Term: 1 year from May 1, 1927.	Department of National Defence.	\$25.00 per month.
Fort Frances— Two rooms in northwest corner of "Masonic Building."	Fort Frances Masonic Building Association, Ltd.	His Majesty....	Nov. 2, 1926. Term: 1 year from Oct. 1, 1926.	Department of Public Works.	\$420.00 per annum.
Space on main floor and basement of "Masonic Building."	Fort Frances Masonic Building Association, Ltd.	His Majesty....	Mar. 2, 1927. Term: 1 year from July 21, 1927.	Department of Customs and Excise.	\$1,000.00 per annum.

STATEMENT No. 2—Properties leased to and from the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—Continued

Place and Description of Property	Lessor	Lessee	Date and Duration of Lease	For what Purpose	Rental
<i>Ontario—Continued</i>					
Fort Frances—Concluded Space on main floor and basement of "Masonic Building."	Fort Frances Masonic Building Association, Ltd.	His Majesty....	Mar. 2, 1927. Term: 1 year from July 26, 1927.	Post Office Department.	\$900.00 per annum.
Fort William— Building at 114-116 Simpson street. Renewal of lease No. 14757.	James Murphy.....	His Majesty....	Nov. 2, 1926. Term: 2 years from Dec. 1, 1926.	Department of National Defence.	\$2,400.00 per annum.
Goderich— Rooms Nos. 1, 2 and 3 on ground floor of "Buchanan Apartments," Hamilton street.	James H. Buchanan	His Majesty....	May 11, 1926. Term: 3 years from Mar. 31, 1926.	Department of National Defence.	\$300.00 per annum.
Government Motor Boat "John L."	His Majesty.....	Port Arthur Construction Co.	May 22, 1926. Term: from date taken over until return to Toronto.	Private enterprise.	\$72.00 per week.
Government Scows Nos. 14 and 15.	His Majesty.....	Kilmer and Barber, Ltd.	June 9, 1926. Term: from date taken over until return to Toronto.	Private enterprise.	\$32.50 per day.
Government Scow No. 15.....	His Majesty.....	Canadian Dredging Co.	July 14, 1926. Term: from date taken over until return to Toronto.	Private enterprise.	\$227.50 per week.
Government Scows Nos. 88 and 89.	His Majesty.....	Commissioner of Works, city of Toronto.	July 30, 1926. Term: from date taken over until return to Toronto.	Private enterprise.	\$35.00 per week per scow.
Government steel hopper scow..	His Majesty.....	J. P. Porter and Sons.	July 14, 1926. Term: from date taken over until return to Toronto.	Private enterprise.	\$227.50 per week.
Guelph— East part of first floor of "Hotel Commercial."	George Reinhart....	His Majesty....	July 29, 1926. Term: 3 years from July 1, 1926.	Department of Customs and Excise.	\$900.00 per annum.
Hamilton— Rear part of first floor and whole of third floor in building at 18 John street north.	Strathmore Limited	His Majesty....	Sept. 8, 1926. Term: 5 years from June 1, 1926, with option of renewal.	Department of Trade and Commerce.	\$1,200.00 per annum.
Second floor of building at 18 John street north.	Strathmore Limited	His Majesty....	Sept. 8, 1926. Term: 5 years from May 1, 1926.	Department of Trade and Commerce.	\$1,400.00 per annum.
Kingston— Two rooms on ground floor and space in basement in "Harwood House."	Katherine L. Mickle	His Majesty....	May 1, 1926. Term: 2 years from May 31, 1926.	Department of Immigration.	\$240.00 per annum.
License to occupy space on ground floor of "Herchermer Building."	His Majesty.....	Department of Labour, Province of Ontario.	Sept. 14, 1926. Term: from Jan. 1, 1926, to July 1, 1928.	Department of Labour, Province of Ontario.	\$240.00 per annum.
Rooms Nos. 6, 9 and 5A, and portion of room No. 3, together with space in basement of "Herchermer Building."	His Majesty.....	Department of Agriculture, Province of Ontario.	Sept. 14, 1926. Term: from Jan. 1, 1926, to July 1, 1928.	Department of Agriculture, Province of Ontario.	\$300.00 per annum.
London— Building at 342 Waterloo street	The Premier Trust Co.	His Majesty....	April 6, 1926. Term: 5 years from Nov. 20, 1925, with option of renewal.	Department of National Defence.	\$1,650.00 annum.
"Brenner Building" and out-buildings at 184 to 190 Horton street.	Arthur H. Brenner...	His Majesty....	Oct. 21, 1926. Term: 1 year from Mar. 31, 1926.	Department of Soldiers' Civil Re-establishment.	\$3,900.00 per annum.

STATEMENT No. 2—Properties leased to and from the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—Continued

Place and Description of Property	Lessor	Lessee	Date and Duration of Lease	For what Purpose	Rental
<i>Ontario—Continued</i>					
Lucan— Frame house on westerly half of lot 159, Main street.	Laura Isabel Elliott	His Majesty...	Jan. 10, 1927. Term: 3 years from Nov. 1, 1926.	Department of National Defence.	\$100.00 per annum.
Merrickville— Portion of ground floor of "Culbert Block" at corner of St. Lawrence and Willington streets.	Edith B. Johnston...	His Majesty...	Jan. 17, 1927. Term: 1 month from Jan. 1, 1927, and thereafter from month to month.	Post Office Department.	\$16.67 per month.
Mount Dennis— Three story residence at 1283 Fifth-avenue.	Benjamin Boylen...	His Majesty...	Sept. 11, 1926. Term: 1 year from July 1, 1926.	Department of National Defence.	\$540.00 per annum.
North Bay— Two rooms on second floor of "McCool Block." Renewal of lease No. 14361.	Patrick McCool....	His Majesty...	Nov. 10, 1926. Term: 1 year from Jan. 1, 1926.	Department of Interior.	\$40.00 per month.
Oakville— One room over "Whitaker's Garage," Dundas street.	Walter Whitaker....	His Majesty...	Aug. 19, 1926. Term: 5 years from May 1, 1926, with option of renewal.	Department of National Defence.	\$480.00 per annum.
Ottawa— Second floor of building at 31 Sparks street.	William J. Irvine...	His Majesty...	April 20, 1926. Term: 2 years from Sept. 1, 1925, with option of renewal.	Post Office Department.	\$900.00 per annum.
Building on northeast corner of Metcalfe and Slater streets.	The Ottawa Building Co., Ltd.	His Majesty...	May 25, 1926. Term: 5 years from May 1, 1926.	Department of Interior.	\$5,858.40 per annum.
First and second floors of "Old Dixon Building," corner of Lyon and Queen streets.	Earlscourt Realty Co., Ltd.	His Majesty...	June 24, 1926. Term: 6 months from May 14, 1926.	Department of Immigration and Colonization.	\$175.00 per month.
"Free Press Building," Sparks street. Renewal of lease No. 14825.	Realty of Ottawa, Ltd.	His Majesty...	July 26, 1926. Term: 1 year from April 5, 1926.	Department of Mines.	\$7,600.00 per annum.
Space in Union Station Building	Ottawa Terminals Railway Co.	His Majesty...	Oct. 19, 1926. Term: 5 years from Nov. 1, 1926.	Board of Railway Commissioners for Canada.	\$21,356.00 per annum.
"Elgin Building" Annex and Cottage.	Elgin Realty Co., Ltd.	His Majesty...	Oct. 30, 1926. Term: 2 years from Jan. 31, 1927.	Government purposes.	\$31,829.63 per annum.
Fifth, sixth and seventh floors of "Booth Building." Renewal of lease No. 14536.	C. Jackson Booth and John A. D. Holbrook.	His Majesty...	Nov. 30, 1926. Term: 3 years from Nov. 1, 1926.	Department of Indian Affairs.	\$17,319.75 per annum.
Space on second floor of "Robinson Building," 72 Queen street.	Dr. J. S. McKay and Toronto General Trust Corporation, Executors of Estate of Hiram Robinson.	His Majesty...	Dec. 11, 1926. Term: From Dec. 11, 1926, to June 18, 1928.	Government purposes.	\$2,581.05 per annum.
Rooms 408 and 409 in "Union Bank Building."	Robert L. Blackburn and Russell Blackburn.	His Majesty...	Dec. 13, 1926. Term: from Nov. 15, 1926, to Jan. 1, 1928.	Post Office Department.	\$297.30 per annum.
Seven upper floors together with portion of basement of "Transportation Building."	C. Jackson Booth...	His Majesty...	Dec. 16, 1926. Term: 1 year from Mar. 1, 1926.	Government purposes.	\$42,474.84 per annum.
Second, third and fourth floors of "Lowe Martin Building," 175 Nepean street.	Lowe Martin Co., Ltd.	His Majesty...	Dec. 21, 1926. Term: 3 years from Dec. 10, 1926.	Department of National Defence.	\$6,348.38 per annum.
Second and third floors of "Larocque Building" at corner of Rideau and Dalhousie streets. Renewal of lease No. 14456.	Joseph A. Larocque.	His Majesty...	Dec. 23, 1926. Term: 5 years from Feb. 1, 1929.	Department of Justice, R.C.M.P.	\$12,832.00 per annum.

STATEMENT No. 2—Properties leased to and from the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—*Continued*

Place and Description of Property	Lessor	Lessee	Date and Duration of Lease	For what Purpose	Rental
<i>Ontario—Continued</i>					
<i>Ottawa—Concluded</i>					
First and second floors of "Old Dixon Building" at corner of Queen and Lyon streets.	Earlscourt Realty Co., Ltd.	His Majesty....	Dec. 28, 1926. Term: 1 month from Nov. 14, 1926, and thereafter from month to month	Department of Immigration and Colonization.	\$175.00 per month.
Space on third floor together with whole of fourth and fifth floors of "Bryson Building" at 178 Queen street.	Bryson Realty Ltd.	His Majesty....	Jan. 10, 1927. Term: 3 years from Dec. 15, 1926.	National Research Council	\$6,665.50 per annum.
"Free Press Building," Sparks street. Renewal of lease No. 14825.	Realty of Ottawa Ltd.	His Majesty....	Feb. 18, 1927. Term: 1 year from April 5, 1927.	Department of Mines.	\$7,600.00 per annum.
"Earlscourt Building" at 134-136 Lyon street. Renewal of lease No. 14497.	Earlscourt Realty Co., Ltd.	His Majesty....	Feb. 28, 1927. Term: 1 year from May 1, 1927.	Department of Interior.	\$3,500.00 per annum.
<i>Perth—</i>					
Third floor of building on north side of Foster street.	Robert A. Brown...	His Majesty....	July 29, 1926. Term: 1 year from July 1, 1926.	Department of National Defence.	\$125.00 per annum.
<i>Pictou—</i>					
Second floor in building on south side of Main street.	William A. Dayton	His Majesty....	Aug. 30, 1926. Term: 1 year from Sept. 1, 1926.	Department of Trade and Commerce.	\$120.00 per annum.
<i>Port Arthur—</i>					
License to occupy Crown property on northerly bank of McIntyre River.	His Majesty.....	Barnett McQueen Construction Co., Ltd.	Jan. 8, 1927. Term: during pleasure.	Private enterprise.	\$1.00 per annum.
<i>Port Colborne—</i>					
License to occupy part of lot 1 on north side of Clarence street.	His Majesty.....	Julius Root....	Feb. 14, 1927. Term: during pleasure.	Private enterprise.	\$40.00 per annum.
<i>Port Credit—</i>					
"I.O.O.F. Hall" on west side of Brook street. Renewal of lease No. 14875.	Independent Order of Oddfellows No. 385.	His Majesty....	Mar. 9, 1927. Term: 2 years from March 28, 1927.	Department of National Defence.	\$300.00 per annum.
<i>Point Edward—</i>					
St. Clair River. License to remove sand and gravel in upper St. Clair River.	His Majesty.....	Merlo, Merlo & Ray Ltd.	Mar. 26, 1927. Term: dredging season 1927.	Private enterprise.	\$1.00 per dredging season, and \$2,500.00 held as security re fulfilment of agreement.
<i>Powassan—</i>					
Loft over building on lot 23, block 2.	Robertson Mason...	His Majesty....	Feb. 1, 1927. Term: 1 month from Feb. 1, 1927, and thereafter from month to month	Department of National Defence.	\$5.00 per month.
<i>Sault Ste. Marie—</i>					
Building at 69 East street.....	Julia R. Derrer....	His Majesty....	May 12, 1926. Term: 3 years from Oct. 1, 1925.	Department of National Defence.	\$65.00 per month.
<i>Toronto—</i>					
"Keens Building" at 174 Spadina avenue.	William Wagman, Isadore Wagman and Max Weinstein.	His Majesty....	June 11, 1926. Term: 5 years from Dec. 13, 1926.	Department of National Defence.	\$20,000.00 per annum.
"Old Bishop Strachan School" and grounds.	Business Properties Ltd.	His Majesty....	June 22, 1926. Term: 1 year from June 1, 1926	Department of National Defence.	\$10,457.64 per annum.
Ground floor and basement of building at southwest corner of Bloor and Markman streets. Renewal of lease No. 14958.	Alexander Mullin....	His Majesty....	July 17, 1926. Term: 1 year from Aug. 1, 1926.	Post Office Department.	\$2,400.00 per annum.

STATEMENT No. 2—Properties leased to and from the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—Continued

Place and Description of Property	Lessor	Lessee	Date and Duration of Lease	For what Purpose	Rental
<i>Ontario—Concluded</i>					
Toronto— <i>Concluded</i> First and sixth floors of "Otis Fenson Building."	Otis-Fenson Elevator Co., Ltd.	His Majesty....	Sept. 29, 1926. Term: 2 years from July 1, 1926 with option of renewal.	Post Office Department.	\$8,348.00 per annum.
License to use front ten feet of lots 25, 26 and 27 on south of Bloor street.	His Majesty.....	Corporation of the City of Toronto.	Nov. 30, 1926. Term: during pleasure.	Private enterprise.	Free.
Building at 48 University avenue. Renewal of lease No. 14468.	Arthur E. Kirkpatrick and Ralph B. Gibson.	His Majesty....	Feb. 23, 1927. Term: 3 years from April 1, 1927.	Post Office Department.	\$600.00 per annum.
Warton— Part of lot No. 4 west of Bedford street and south of Division street.	John S. Cook.....	His Majesty....	May 18, 1926. Term: 1 year from April 21, 1926.	Site for cutting and storing stone for construction of public building.	\$1.00 per annum.
<i>Manitoba</i>					
Carman— Four rooms on second floor of building on lot 68, block 3.	Canadian Bank of Commerce.	His Majesty....	April 1, 1926. Term: 1 year from Jan. 1, 1926, with option of renewal.	Department of Public Works.	\$180.00 per annum.
Four rooms on top floor of building on lot 68, block 3. Renewal of lease No. 15247.	Canadian Bank of Commerce.	His Majesty....	Aug. 10, 1926. Term: 1 year from Jan. 1, 1927.	Department of National Defence.	\$180.00 per annum.
Emerson— One store in "Alexandria Block," also part of out-building corner of Main and Church streets. Renewal of lease No. 14018.	Alexandria Realty Co., Ltd.	His Majesty....	Nov. 10, 1926. Term: 1 year from April 1, 1927.	Department of Immigration.	\$360.00 per annum.
Melita— Space on ground floor and western end of building on lot 18. Renewal of lease No. 13257.	Melita Lodge No. 20, I.O.O.F.	His Majesty....	Dec. 7, 1926. Term: 1 year from April 1, 1927.	Post Office Department.	\$400.00 per annum.
Centre shop on main floor of building on westerly side of Main street. Renewal of lease No. 14696.	William J. Cobb....	His Majesty....	Feb. 28, 1927. Term: 1 year from May 1, 1927.	Department of National Defence.	\$300.00 per annum.
Morden— Two-story brick store on lot 16, block 24.	Karolin Klies.....	His Majesty....	Sept. 29, 1926. Term: 3 years from Aug. 1, 1926.	Department of National Defence.	\$300.00 per annum.
Swan River— Space on ground floor and basement of "Masonic Building." Renewal of lease No. 14588.	Swan Valley Masonic Temple Ltd.	His Majesty....	Feb. 7, 1927. Term: 1 year from June 2, 1927.	Department of Interior.	\$720.00 per annum.
The Pas— Part of main floor of building on corner of Edwards ave. and Second street.	Royal Bank of Canada.	His Majesty....	May 13, 1926. Term: 1 year from Feb. 1, 1926.	Department of Interior.	\$900.00 per annum.
Part of one-story frame building and basement of same on part of lot 8, block 8.	Janet Bannerman....	His Majesty....	Nov. 29, 1926. Term: 1 year from Oct. 1, 1926.	Post Office Department.	\$600.00 per annum.
Portion of main floor in rear part of building on east side of Edwards ave. and north side of second street. Renewal of lease No. 15254.	Royal Bank of Canada.	His Majesty....	Feb. 7, 1927. Term: 1 year from Feb. 1, 1927.	Department of Interior.	\$900.00 per annum.
Transcona— Ground floor and basement of central portion of building on lots 22, 23 and 24, block 22.	Surviving Executors of Estate of late Samuel S. Sharpe.	His Majesty....	June 17, 1926. Term: 1 year from May 1, 1926.	Post Office Department.	\$720.00 per annum.

STATEMENT No. 2—Properties leased to and from the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—*Continued*

Place and Description of Property	Lessor	Lessee	Date and Duration of Lease	For what Purpose	Rental
<i>Manitoba—Concluded</i>					
Winnipeg— Two-story building adjacent to C.P.R. terminal station on Austin street.	Canadian Pacific Railway Co.	His Majesty....	April 9, 1926. Term: from Oct. 1, 1925, to Sept. 20, 1929, with option of renewal.	Post Office Department.	\$11,100.00 per annum.
Store on Main street floor of building at corner of Portage avenue and Parkview street.	Bessie Robinson....	His Majesty....	June 17, 1926. Term: 4 years from June 1, 1926.	Post Office Department.	\$720.00 per annum.
Space on front part of third floor of "Canada Permanent Building."	Canada Permanent Mortgage Corporation.	His Majesty....	June 18, 1926. Term: 1 month from June 1, 1926, and thereafter from month to month.	Board of Railway Commissioners.	\$145.00 per month.
Second, third, fourth, fifth, sixth, seventh and eighth floors of "Commercial Building."	Manitoba Finance Corporation, Ltd.	His Majesty....	July 10, 1926. Term: 10 years from June 1, 1926.	Various Federal Government Departments.	\$29,800.00 per annum.
Ground floor of building at 103 Osgoode street. Renewal of lease No. 14452.	Sir Rodmond Palen Roblin.	His Majesty....	Dec. 14, 1926. Term: 1 year from Feb. 1, 1927.	Post Office Department.	\$150.00 per month.
Building at 959 Portage avenue. Renewal of lease No. 14769.	Arthur Congdon....	His Majesty....	Jan. 20, 1927. Term: 1 year from Mar. 3, 1927.	Post Office Department.	\$1,200.00 per annum.
<i>Saskatchewan</i>					
Biggar— Building on lot 5, block 16. Renewal of lease No. 15019-A.	William G. Dunbar.	His Majesty....	Aug. 7, 1926. Term: 1 year from Aug. 1, 1926.	Department of National Defence.	\$180.00 per annum.
Canora— One-story frame building on lot 5, block 3.	Sydney Lancelot Waterman.	His Majesty....	April 28, 1926. Term: 1 year from Dec. 23, 1925.	Department of National Defence.	\$180.00 per annum.
Building on lot 5, block 3. Renewal of lease No. 15244.	Sydney Lancelot Waterman.	His Majesty....	Nov. 11, 1926. Term: 1 year from Dec. 3, 1926.	Department of National Defence.	\$180.00 per annum.
Estevan— Two-story building on lots 4 and 5.	James A. Smith....	His Majesty....	May 14, 1926. Term: 1 year from April 1, 1926.	Department of National Defence.	\$420.00 per annum.
Two-story building on lots 4 and 5. Renewal of lease No. 15258.	James A. Smith....	His Majesty....	Mar. 17, 1927. Term: 1 year from April 1, 1927.	Department of National Defence.	\$420.00 per annum.
Prince Albert— Space on first floor of "Harp-hill Building." Renewal of lease No. 14498.	Central Realities Co. Ltd.	His Majesty....	Mar. 28, 1927. Term: 1 year from May 1, 1927.	Department of Soldiers' Settlement Board.	\$200.00 per month.
Regina— Creamery building. Renewal of lease No. 14149.	Saskatchewan Co-operative Creameries Ltd.	His Majesty....	June 23, 1926. Term: 1 year from Aug. 1, 1926.	Department of National Defence.	\$2,100.00 per annum.
Space in rear of first floor of "G.W.V.A. Building." Renewal of lease No. 15214.	Great War Veterans Association.	His Majesty....	Oct. 5, 1926. Term: 1 year from Nov. 1, 1926.	Department of Trade and Commerce.	\$1,078.00 per annum.
Space in rear of building at corner of Eleventh avenue and Lorne street.	Saskatchewan Mortgage and Trust Corporation, Ltd.	His Majesty....	Dec. 7, 1926. Term: 1 month from Jan. 1, 1927, thereafter from month to month.	Department of National Defence.	\$65.00 per month.
"St Andrews Hall" on lots 6, 7 and 8, block 237.	Knox United Church	His Majesty....	Feb. 7, 1927. Term: 1 year from Feb. 21, 1927.	Department of National Defence.	\$2,100.00 per annum.
Front part of basement of building at corner of Albert street and Eleventh avenue.	Saskatchewan Co-operative Creameries, Ltd.	His Majesty....	Feb. 15, 1927. Term: 1 month from Feb. 1, 1927, and thereafter from month to month.	Department of National Defence.	\$75.00 per month.

STATEMENT No. 2—Properties leased to and from the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—Continued

Place and Description of Property	Lessor	Lessee	Date and Duration of Lease	For what Purpose	Rental
<i>Saskatchewan—Concluded</i>					
Regina— <i>Concluded</i> Third floor of "G.W.V.A. Building".	Canadian Legion British Empire Service League.	His Majesty....	Mar. 1, 1927. Term: 1 year from Mar. 1, 1927, with op- tion of renewal.	Department of Soldiers' Civil Re-establish- ment.	\$4,000.00 per annum.
Rosetown— Building on west half of lot 10, block 2.	Army and Navy Veterans in Cana- da. (Rosetown Unit).	His Majesty....	July 4, 1926. Term: 1 month from Jan. 1, 1926 and thereafter from month to month.	Department of National Defence.	\$20.00 per month.
Rouleau— Two-story frame building on lot 5, block 2.	Adam Johnston....	His Majesty....	April 29, 1926. Term: 1 year from Feb. 1, 1926.	Department of National Defence.	\$180.00 per annum.
Building on lot 5, block 2.....	Adam Johnston....	His Majesty....	Jan. 20, 1927. Term: 1 year from Feb. 1, 1927.	Department of National Defence.	\$180.00 per annum.
Saskatoon— One room on first floor of "York Building."	Canadian City and Town Properties Ltd.	His Majesty....	June 1, 1926. Term: 1 year from July 1, 1926, with op- tion of renewal.	Department of Customs and Excise.	\$240.00 per annum.
Third floor of "Connaught Building."	Frederick A. Blain.	His Majesty....	June 21, 1926. Term: 3 years from July 1, 1926	Department of Soldiers' Set- tlement Board.	\$4,136.00 per annum.
First floor in "Bank of Montreal Building".	Bank of Montreal...	His Majesty....	Aug. 30, 1926. Term: 1 month from July 29, 1926, and there- after from month to month.	Department of Customs and Excise.	\$142.25 per month.
Suites Nos. 601, 602, 606 and 607 in "Canada Building."	Imperial Canadian Trust Co.	His Majesty....	Oct. 2, 1926. Term: 1 year from Sept. 20, 1926.	Post Office De- partment.	\$3,242.40 per annum.
Three rooms in building on lots 24 and 25, block 156.	John H. Cameron...	His Majesty....	Oct. 12, 1926. Term: 1 year from Nov. 1, 1926.	Department of Trade and Commerce.	\$1,320.00 per annum.
Room 513 in "Canada Build- ing."	Imperial Canadian Trust Co.	His Majesty....	Nov. 3, 1926. Term: 1 year from Nov. 1, 1926.	Post Office De- partment.	\$717.75 per annum.
Room 514 in "Canada Build- ing." Renewal of lease No. 15187.	Imperial Canadian Trust Co.	His Majesty....	Nov. 3, 1926. Term: 1 year from Nov. 16, 1926.	Post Office De- partment.	\$300.00 per annum.
Room 201 in "Connaught Building."	Frederick A. Blain..	His Majesty....	Dec. 20, 1926. Term: 1 month from Nov. 22, 1926, and there- after from month to month.	Department of Interior.	\$32.00 per month.
Ground floor and rear addition of "Connaught Building."	Frederick A. Blain..	His Majesty....	Dec. 20, 1926. Term: from Dec. 12, 1926, to July 1, 1929.	Department of Customs and Excise.	\$4,200.00 per annum.
One room on first floor of "York Building." Renewal of lease No. 14151-A.	Canadian City and Town Properties Ltd.	His Majesty....	Jan. 24, 1927. Term: 1 year from July 1, 1927	Department of Customs and Excise.	\$240.00 per annum.
Swift Current— Corner room on first floor of building at corner of Railway and First avenue east.	Archibald Gal- braith.	His Majesty....	May 1, 1926. Term: 1 year from May 1, 1926.	Department of Interior.	\$300.00 per annum.
Space in basement of "Lyric Theatre." Renewal of lease No. 15226.	General Financial Corporation of Canada.	His Majesty....	Nov. 19, 1926. Term: 1 year from Jan. 1, 1927	Department of National Defence.	\$600.00 per annum.
Easterly portion of ground floor and basement in building on lots 18 and 19.	Western Trust Co., Trustees for James A. Yager.	His Majesty....	Nov. 22, 1926. Term: 1 year from Nov. 20, 1926.	Post Office De- partment.	\$2,000.00 per annum.

STATEMENT No. 2—Properties leased to and from the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—*Continued*

Place and Description of Property	Lessor	Lessee	Date and Duration of Lease	For what Purpose	Rental
<i>Alberta</i>					
Banff— First floor of "Brewster Hall" on east half of lots 1 and 2, block 7.	Brewster Transport Co., Ltd.	His Majesty....	Dec. 28, 1926. Term: 1 year from Dec. 1, 1926.	Department of National Defence.	\$750.00 per annum.
Calgary— Enclosed space together with unenclosed space on ground floor of garage building at 324 Fifth Ave. west.	James Roy Hammill	His Majesty....	May 3, 1926. Term: 1 year from Mar. 15, 1926.	Department of National Defence.	\$600.00 per annum.
Basement in "Hickman Block"	Bartholomew O. Wright.	His Majesty....	Nov. 11, 1926. Term: from Oct. 1, 1926, to May 31, 1927.	Department of Interior.	\$40.00 per month.
No. 2 Police Station at Second street east.	City of Calgary....	His Majesty....	Jan. 8, 1927. Term: 3 years from Sept. 1, 1926.	Department of National Defence.	\$900.00 per annum.
Carstairs— Portion of frame house at southwest corner of the southeast $\frac{1}{2}$ section.	Wm. Edwin Tidball	His Majesty....	May 15, 1926. Term: 3 years from April 1, 1926, with option of renewal.	Department of National Defence.	\$120.00 per annum.
De Winton— Rooms Nos. 1, 2 and 3 in "Old Dance Hall" on lot 15, block 1	William B. Martin.	His Majesty....	May 3, 1926. Term: 1 month from April 1, 1926, and thereafter from month to month.	Department of National Defence.	\$10.00 per month.
Edmonton— Ground floor and room No. 1 first floor of "Mortlake Block"	John A. Hallier and Royal Trust Co., Executors of Estate of Herbert Aldrige.	His Majesty....	April 26, 1926. Term: 1 year from Jan. 1, 1926	Post Office, Department.	\$5,500.00 per annum.
Ground floor and room No. 1 on first floor of "Mortlake Block". Renewal of lease No. 15250.	John A. Hallier and Royal Trust Co., Executors of Estate of Herbert Aldrige.	His Majesty....	Dec. 3, 1926. Term: 1 year from Jan. 1, 1927	Post Office, Department.	\$5,500.00 per annum.
Grande Prairie— Lots 19, 20 and 21, block 2....	The Edmonton Dunvegan and British Columbia Railway Co.	His Majesty....	Mar. 29, 1927. Term: 5 years from May 1, 1927.	Department of Immigration and Colonization.	\$5.00 per annum.
Hardisty— One and one-half story frame building on southeast side of Churchill street.	Anton Carlson.....	His Majesty....	April 28, 1926. Term: 3 years from April 1, 1926, with option of renewal.	Department of National Defence.	\$240.00 per annum.
High River— Two-story frame house and garage fronting on McLeod Trail on lots 6, 7, 52 and 53.	Alexander R. Laidlaw.	His Majesty....	Mar. 9, 1927. Term: 3 years from Feb. 10, 1927, with option of renewal.	Department of National Defence.	\$720.00 per annum.
Macleod— "Caillie Building" at north side of Twenty-fourth street west of Fifth avenue.	Janet C. Black and Nora Peard, administratrices of Estate of Caroline M. Casey.	His Majesty....	Feb. 14, 1927. Term: 2 years from Jan. 1, 1927	Post Office Department.	\$733.34 per annum.
Spirit River— Lots 22, 23 and 24, block No. 1.	The Edmonton Dunvegan and British Columbia Railway Co.	His Majesty....	Mar. 28, 1927. Term: 5 years from May 1, 1927.	Department of Immigration and Colonization.	\$5.00 per annum.
<i>British Columbia</i>					
Esquimalt— Tract of land lying in lot 35, block A, New Westminster District.	Heaps Engineering Co., Ltd.	His Majesty....	Nov. 17, 1926. Term: 3 months from Nov. 17, 1926.	Department of Public Works.	\$1.00 consideration.

STATEMENT No. 2—Properties leased to and from the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—*Continued*

Place and Description of Property	Lessor	Lessee	Date and Duration of Lease	For what Purpose	Rental
<i>British Columbia—Continued</i>					
Grouse Nest Farm, Sooke, Vancouver Island— License re telephone connection and service.	His Majesty	Edward C. Warren.	Sept. 30, 1926. Term: during pleasure.	Private enterprise.	\$24.00 per annum plus \$3 per month, (subscribers rental).
Haysport— License to occupy land composed of lot 11, block 1, Range 5, Coast District.	Grand Trunk Pacific Railway Co.	His Majesty....	April 1, 1926. Term: during pleasure.	Government purposes.	\$1.00 per annum.
Kelowna— Upper story of building on lot 5, Barnard ave.	Ormonde St. Patrick Aitkens.	His Majesty....	Dec. 9, 1926. Term: 1 year from May 15, 1926, with option of renewal for 2 years.	Department of National Defence.	\$300.00 per annum.
Lockeport— License to use public wharf....	His Majesty	W. C. Splan....	April 13, 1926. Term: during pleasure.	Private enterprise.	\$1.00 per annum.
Mission City— One-story building on lot 21, block 81, District lot 411, Group 1. Renewal of lease No. 14920.	Mission City Athletic Association.	His Majesty....	Mar. 28, 1927. Term: 1 year from May 1, 1927.	Department of National Defence.	\$300.00 per annum.
Nelson— Second floor and vault in building at 119 Baker street.	Kenneth J. Campbell.	His Majesty.	June 24, 1926. Term: 5 years from June 1, 1926.	Department of Public Works.	\$1,020.00 per annum.
Prince Rupert— Building on part of block 21, section 1. Renewal of lease No. 14158.	British Columbia Provincial Government.	His Majesty....	May 8, 1926. Term: 1 year from May 1, 1926.	Department of National Defence.	\$50.00 per month.
Building on corner of Second and Seventh aves. Renewal of lease No. 13713.	Cora E. Black.....	His Majesty....	Mar. 23, 1927. Term: 5 years from June 1, 1927.	Government purposes.	\$6,540.00 per annum.
Salmon Arm— Two-story frame building on lot 2.	Corporation of the District of Salmon Arm.	His Majesty....	April 29, 1926. Term: 1 year from Feb. 28, 1926.	Department of National Defence.	\$200.00 per annum.
Two-story building on part of lot 2. Renewal of lease No. 15241.	Corporation of the District of Salmon Arm.	His Majesty....	Mar. 16, 1927. Term: 1 year from Feb. 28, 1927.	Department of National Defence.	\$200.00 per annum.
Trail— License to use and occupy lots Nos. 9 and 10, block 7.	His Majesty	Noble Binns....	May 7, 1926. Term: during pleasure.	Private enterprise.	\$11.36 per month.
Vancouver— Space on ground floor in "Orange Hall," 259 Hastings street east.	Vancouver Orange Hall Co., Ltd.	His Majesty....	July 7, 1926. Term: 3 years from Jun 1, 1926.	Post Office Department.	\$4,440.00 per annum.
Portion of water lot at foot of Columbia street.	J. Coughlan and Sons, Ltd.	His Majesty....	Nov. 6, 1926. Term: 6 months from Nov. 6, 1926.	Department of Public Works.	\$1.00 (consideration).
Portion of foreshore of Stanley Park.	Royal Vancouver Yacht Club.	His Majesty....	Nov. 18, 1926. Term: 2 years from Dec. 1, 1926.	Department of National Defence.	\$1,800.00 per annum.
Store in building at corner of Sixth avenue and Granville street.	Arthur E. Blackwood.	His Majesty....	Jan. 17, 1927. Term: 3 years from Jan. 24, 1927.	Post Office Department.	\$2,400.00 per annum.
Vernon— Space on ground floor of "Mewshaw Building" at corner Barnard ave. and Mission street. Renewal of lease No. 14494.	The Hudson Bay Co.	His Majesty....	Feb. 2, 1927. Term: 1 year from Mar. 15, 1927.	Department of Soldiers' Settlement Board.	\$1,500.00 per annum.

STATEMENT No. 2—Properties leased to and from the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—*Concluded*

Place and Description of Property	Lessor	Lessee	Date and Duration of Lease	For what Purpose	Rental
<i>British Columbia—Concluded</i>					
Victoria— Building at corner of Langley and Broughton streets.	Alexander J. C. McDermott.	His Majesty....	Jan. 31, 1927. Term: 2 years from Jan. 1, 1927.	Department of Customs and Excise.	\$4,200.00 per annum.
Rooms Nos. 901 to 909 inclusive in "British Columbia Permanent Loan Building."	British Columbia Permanent Loan Co.	His Majesty....	Feb. 18, 1927. Term: 1 month from Feb. 1, 1927, and thereafter from month to month.	Department of Marine and Fisheries.	\$127.00 per month.
<i>Yukon Territory</i>					
Mayo Landing— Cabin, and sheds, etc., on lot 30, block 6, Centre street. Renewal of lease No. 14725.	Isaac Malette.....	His Majesty....	Aug. 19, 1926. Term: 1 year from Sept. 1, 1926.	Post Office Department.	\$25.00 per month.

THE FOLLOWING ITEMS WERE RECEIVED TOO LATE FOR INSERTION IN LAST YEAR'S ANNUAL REPORT 1925-26

<i>Quebec</i>					
Quebec (St. Rock Nord)— Crown land, part of lot.....	His Majesty.....	Quebec Paper Mills, Ltd.	Feb. 23, 1925. Term: 99 years from April 1, 1925.	Private enterprise.	\$4,225.00 per annum.
<i>Ontario</i>					
Toronto— License to use strip of land being parts of lots 27 and 28 in second concession from the bay, Township of York.	The Hydro Electric Power Commission of Ontario.	His Majesty....	Jan. 1, 1926. Term: 21 years from Jan. 1, 1926, with option of renewal.	Government purposes.	\$80.00 per annum.

STATEMENT No. 3—Properties purchased or sold by the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927

Place and Description of Property	Vendor	Purchaser	Date of Conveyance	For What Purpose	Price
<i>Nova Scotia</i>					
Arisaig— Land containing $\frac{1}{2}$ acres.....	Mary A. McDonald.	His Majesty....	April 24, 1926	Government purposes.	\$ 1 00
Bridgetown— Land containing 8,750 sq. ft. .	Kenneth L. Crowell and wife.	His Majesty....	April 1, 1926	Government purposes.	4,000 00
Dartmouth— Transfer by Order-in-Council of control and management of certain Crown land.	Department of Railways and Canals.	Department of Public Works.	Jan. 22, 1927	Government purposes.	
Little Judique Ponds— Land containing 1.7 acres.....	Daniel J. McDonald and wife and John Beaton.	His Majesty....	June 9, 1926	Government purposes.	1 00
Parrsboro— Land containing portion of lot 7	Harry A. Lavers and wife.	His Majesty....	June 11, 1926	Government purposes.	1 00
Land containing portion of lot 7.	C. Henry McGuirk and wife.	His Majesty....	Aug. 6, 1926	Government purposes.	1 00
Port Maitland— Land containing 42.207 sq. ft....	Notice of Expropriation.	His Majesty....	April 28, 1926	Breakwater site.....	

STATEMENT No. 3—Properties purchased or sold by the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—*Continued*

Place and Description of Property	Vendor	Purchaser	Date of Conveyance	For What Purpose	Price
<i>Novo Scotia—Concluded</i>					
Port Maitland— <i>Concluded</i> Land containing 12.207 sq. ft....	Nova Scotia Trust Co. for Lucy Perry, et al.	His Majesty....	May 16, 1926	Breakwater site....	125 00
Sheet Harbour Passage— Land containing (0.27 acre)....	Notice of Expropriation (Wambolt property).	His Majesty....	June 7, 1926	Right of way to wharf.	
Surette Island— Land containing 18,200 sq. ft....	Philip Surette and wife.	His Majesty....	Oct. 13, 1926	Right of way.....	1 00
<i>Quebec</i>					
Baie St. Paul— Lot 900.....	La Banque Canadienne Nationale.	His Majesty....	Mar. 30, 1927	Government purposes.	4,000 00
Grand Piles— Land covered with water in front of lot 204.	His Majesty.....	Laurentide Power Co., Ltd.	Nov. 29, 1926		Deed of exchange.
La Tuque— Deed of Donation, part of lot 1 of subdivision of official lot 30, and part of lot 25 of subdivision of official lot 29.	Corporation of the Town of La Tuque	His Majesty....	May 31, 1926	Wharf site.....	
Levesque— Land consisting of part of lot 17 (5,940 sq. ft.)	Joseph Levesque....	His Majesty....	Mar. 26, 1927	Wharf site.....	1 00
Quebec City— Lot 2170 St. Peters Ward together with building thereon. (Old Molson Bank Property)	Bank of Montreal..	His Majesty....	Mar. 17, 1927	Government purposes.	30,000 00
St. Placide— Lot 70, with wharf and approach on north shore of lake of Two Mountains.	Napoleon Rochon..	His Majesty....	Mar. 21, 1927	Government purposes.	5,000 00
St. Rock de Mekinac— Land consisting of part of lot 79 (4,055 sq. ft.)	Donat Parent.....	His Majesty....	Mar. 26, 1927	Wharf site.....	Free.
<i>Ontario</i>					
Burlington— Land composed of part of lot 22 on plan 99, Township of Nelson, County of Halton.	Alfred B. Coleman..	His Majesty....	April 13, 1926	Government purposes.	1 00
Land composed of water lot on westerly side of road leading from Dundas street to lake Ontario in front of lots 1, 2, 3 and 4, block 2, plan 99.	Corporation of the Town of Burlington.	His Majesty....	June 25, 1926	Government purposes.	1 00
Ottawa— Certain property described as part of lot 27, south side of Wellington street.	Notice of expropriation.	His Majesty....	April 15, 1926	Government purposes.	
Certain property described as lots 27, 28 and 29 on south side of Wellington street and lots 28, 29 and part of lot 30 on north side of Sparks street, also part of lot D.	Notice of Expropriation.	His Majesty....	April 24, 1926	Government purposes.	
Port Arthur— Part of the 66-foot road allowance lying on both sides of McIntyre river.....	Corporation of the City of Port Arthur.	His Majesty....	Oct. 19, 1926	Government purposes.	1 00
Port Dover— Land composed of part of lots 11 and 12, concession 1.....	Canadian National Railway Co.....	His Majesty....	June 18, 1926	Dock purposes.....	1 00
Sarnia— Land consisting of sub lot 6 and part of sub lot 7, on west side of Christina street..	Thomas H. Cook and Lucie O. E. Cook.	His Majesty....	Mar. 8, 1927	Armoury purposes	24,000 00
Sturgeon River— Parcel 13576 in Register for Nipissing Township of Spring-er, District of Nipissing.	Certificate of Ownership.	His Majesty....	Jan. 15, 1927	Government purposes.	
Toronto— Lot 10 on south side of Rosedale Heights Drive, Casualty Clearing Station property.	His Majesty.....	Donald W. Nasmith.	April 7, 1926	Private enterprise	Grant under S u y d a m Realty Co., Agreement.

STATEMENT No. 3—Properties purchased or sold by the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—*Continued*

Place and Description of Property	Vendor	Purchaser	Date of Conveyance	For What Purpose	Price
<i>Ontario—Continued</i>					
<i>Toronto—Continued</i>					
Easterly 40 ft. of lot 38 on north side of Ridge Drive of Casualty Clearing Station property.	His Majesty.....	William H. Baker.	April 15, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
Lot 8 on south side of Rosedale Heights Drive, Casualty Clearing Station property.	His Majesty.....	Norman J. Spence.	May 6, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
Easterly 30 ft. of lot 43 and westerly 15 ft. of lot 44 on north side of Ridge Drive, Casualty Clearing Station property.	His Majesty.....	Colin D. McKinnon and wife.	May 6, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
Lot 5 on south side of Rosedale Heights Drive, Casualty Clearing Station property.	His Majesty.....	Minnie F. Scheak.....	May 28, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
Lot 18 on south side of Rosedale Heights Drive, Casualty Clearing Station property.	His Majesty.....	William B. Charlton.	June 26, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
Lot 9 on south side of Rosedale Heights Drive, Casualty Clearing Station property.	His Majesty.....	Byron B. Kennedy.	July 7, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
Lot 3 on south side of Rosedale Heights Drive, Casualty Clearing Station property.	His Majesty.....	Herbert W. Blakely and Ernest J. Hunter.	July 20, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
Lot 4 on south side of Rosedale Heights Drive, Casualty Clearing Station property.	His Majesty.....	Herbert W. Blakely and Ernest J. Hunter.	July 28, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
Lot 2 on south side of Rosedale Heights Drive, Casualty Clearing Station property.	His Majesty.....	Oscar M. Ward	July 30, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
Westerly 40 ft. of lot 34 on north side of Ridge Drive, Casualty Clearing Station property.	His Majesty.....	Thomas Speller	July 30, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
Westerly 40 ft. of lot 46 on north side of Ridge Drive, Casualty Clearing Station property.	His Majesty.....	John Edmonds.	Aug. 6, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
Westerly 47 ft. 6 inches of lot 36 on north side of Ridge Drive Casualty Clearing station property.	His Majesty.....	James A. Gordon and Frederick J. Gordon.	Aug. 11, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
Easterly 30 ft. of lot 37 and westerly 10 ft. of lot 38 on north side of Ridge Drive, Casualty Clearing Station property.	His Majesty.....	Bert Grant.....	Aug. 31, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
Lots 1 and 105, also blocks B and C, St. Andrews College property.	His Majesty.....	Robert Y. Eaton.	Sept. 30, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
The easterly 5 ft. of lot 71 and the westerly 40 ft. of lot 72 on north side of Douglas Drive, St. Andrews College property.	His Majesty.....	Thomas Armstrong.	Sept. 30, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
Easterly 11 ft. of lot 30 and westerly 30 ft. of lot 31 on north side of Ridge Drive, Casualty Clearing Station property.	His Majesty.....	Peter L. Speirs.	Oct. 1, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
Easterly 2 ft. of lot 29 and westerly 39 ft. of lot 30 on north side of Ridge Drive, Casualty Clearing Station property.	His Majesty.....	Peter L. Speirs.	Oct. 1, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
Westerly 34 ft. of lot 49 and easterly 8 ft. of lot 50 on north side of Ridge Drive, Casualty Clearing Station property.	His Majesty.....	J. J. Campbell Limited.	Oct. 12, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.
Easterly 40 ft. of lot 45 on north side of Ridge Drive, Casualty Clearing Station property.	His Majesty.....	John Edmonds.	Oct. 12, 1926	Private enterprise.	Grant under S u y d a m Realty Co., Agreement.

STATEMENT No. 3—Properties purchased or sold by the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—*Continued*

Place and Description of Property	Vendor	Purchaser	Date of Conveyance	For What Purpose	Price
<i>Ontario—Concluded</i>					
<i>Toronto—Concluded</i>					
Lot 17 on south side of Rosedale Heights, Casualty Clearing Station property.	His Majesty.....	William B. Charlton.	Oct. 20, 1926	Private enterprise...	Grant under S y d a m Realty Co., Agreement.
Easterly 30 ft. of lot 36 and westerly 10 ft. of lot 37 on north side of Ridge Drive, Casualty Clearing Station property.	His Majesty.....	Bert Grant.....	Oct. 28, 1926	Private enterprise...	Grant under S y d a m Realty Co., Agreement.
Easterly 10 ft. of lot 46 and westerly 30 ft. of lot 47 on north side Ridge Drive, Casualty Clearing Station property.	His Majesty.....	Maud M. Slatter	Nov. 3, 1926	Private enterprise...	Grant under S y d a m Realty Co., Agreement.
Easterly 10 ft. of lot 41, all of lot 42, and westerly 20 ft. of lot 43, on north side of Ridge Drive, Casualty Clearing Station property.	His Majesty.....	Roy D. Shannon.	Nov. 24, 1926	Private enterprise...	Grant under S y d a m Realty Co., Agreement.
Easterly 35 ft. of lot 44 and westerly 10 ft. of lot 45 on north side of Ridge Drive, Casualty Clearing Station property.	His Majesty.....	Richard C. Berkinshaw.	Nov. 24, 1926	Private enterprise...	Grant under S y d a m Realty Co., Agreement.
Easterly 40 ft. of lot 80 on north side of Douglas Drive, St. Andrews College property.	His Majesty.....	William B. Charlton, Louis Chetel and Mendel Mandel	Nov. 27, 1926	Private enterprise...	Grant under S y d a m Realty Co., Agreement.
Easterly 20 ft. of lot 35 and westerly 20 ft. of lot 36 on north side of Ridge Drive, Casualty Clearing Station property.	His Majesty.....	W. Rayfield Limited.	Dec. 7, 1926	Private enterprise...	Grant under S y d a m Realty Co., Agreement.
Westerly 40 ft. of lot 41 on north side of Ridge Drive, Casualty Clearing Station property.	His Majesty.....	Gordon Bros...	Dec. 17, 1926	Private enterprise...	Grant under S y d a m Realty Co., Agreement.
Part of lot 72, all of lot 73, and part of lot 74, on north side of Douglas Drive, St. Andrews College property.	His Majesty.....	Allan O. Thompson.	Jan. 29, 1927	Private enterprise...	Grant under S y d a m Realty Co., Agreement.
Easterly 20 ft. of lot 75, and westerly 25 feet of lot 76, on north side of Douglas Drive, St. Andrews College property	His Majesty.....	Peter Y. L. Speirs.	Mar. 15, 1927	Private enterprise...	Grant under S y d a m Realty Co., Agreement.
Westerly 2 ft. of lot 70, and easterly 48 ft. of lot 69 on north side of Douglas Drive, St. Andrews College property	His Majesty.....	Norman J. Speace.	Mar. 15, 1927	Private enterprise...	Grant under S y d a m Realty Co., Agreement.
<i>Manitoba</i>					
<i>Killarney—</i> Portion of southeast quarter of section 7, Township 3, Range 17, West of the Principal Meridian, Manitoba.	Certificate of Title.	His Majesty....	Feb. 24, 1927	Government purposes.	
<i>Portage la Prairie—</i> Portions of lots 72, 73, 74 and 75 in Block 14, plan of subdivision of part of Parish lot 107.	Certificate of Title.	His Majesty....	Feb. 28, 1927	Government purposes.	
<i>Transcona—</i> Land consisting of lots 1 and 2, block 21, plan 1504.	Certificate of Title	His Majesty....	Mar. 30, 1927	Government purposes.	
<i>Winnipeg—</i> Sale of Tuxedo Lodge Red Cross Hut at Fort Osborne Barracks.	Canadian Red Cross Society.	His Majesty....	Aug. 10, 1926	Government purposes.	\$7,500.00.
<i>Winnipegosis—</i> Lots 19, 20 and parts of lots 18 and 21, Block E, Plan 317.	Certificate of Title.	His Majesty....	Sept. 21, 1926	Government purposes.	
<i>Saskatchewan</i>					
<i>Craven—</i> Portion of southwest $\frac{1}{4}$ of section 24, in Township 20, Range 21, West Second Meridian.	Certificate of Title..	His Majesty....	May 19, 1926	Government purposes.	
<i>Last Mountain Lake—</i> Land containing 55.04 acres, being part of southwest quarter of section 5, Township 21, Range 21, west of Second Meridian.	His Majesty.....	Ephraim E. Kells, M.D.	May 19, 1926	Private enterprise...	Grant.

STATEMENT No. 3—Properties purchased or sold by the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—*Continued*

Place and Description of Property	Vendor	Purchaser	Date of Conveyance	For What Purpose	Price
<i>British Columbia</i>					
Esquimalt Harbour (Constance Cove)— Water lot pertaining to Skinner's Cove dry dock site, sections 10 and 2, Esquimalt District.	Department of Marine and Fisheries.	Department of Public Works.	Aug. 9, 1926	Government purposes.	
Nelson— Section of Government telephone system in British Columbia, Agreement of Sale.	His Majesty.....	British Columbia Telephone Co.	Jan. 28, 1927	Private enterprise.	\$10,825.00.
Ogden Point (Victoria)— Transfer of control and Management of certain Crown land.	Department of Public Works.	Department of Railways and Canals.	Jan. 22, 1927	Government purposes.	
Vancouver— Portion of right of way in front of examining warehouse.	Canadian Pacific Railway Co.	His Majesty....	Nov. 1, 1926	Government purposes.	\$1.00.
Dredges, Vessels and Plant Dredge "P.W.D. No. 113"— Bill of Sale.....	His Majesty.....	Rob. G. Weddell.	Sept. 29, 1926	Private enterprise...	\$1,039.00.
Government Scows No. 103 and 104— Bill of Sale.....	His Majesty.....	St. John Dry Dock and Shipbuilding Co. Ltd.	April 9, 1926	Private enterprise...	\$23,000.00.
Government Scows Nos. 26 and 27 and One Coal Scow— Memorandum of Sale.....	His Majesty.....	Rob. G. Weddell.	Oct. 1 1926	Private enterprise...	\$363.60.
"John L." and "Mary" (Gasoline boats)— Bill of Sale.....	His Majesty.....	C. S. Boone Dredging and Construction Co., Ltd.	July 21, 1926	Private enterprise...	\$1,900.00.
Motor Vessel "Kegaska"— Bill of Sale.....	His Majesty.....	William Bergeron.	Dec. 16, 1926	Private enterprise...	\$500.00.
Snagboat "Samson"— Bill of Sale.....	His Majesty.....	Jens Gundersen.	Mar. 10, 1927	Private enterprise...	\$510.00.
Tug "Daisy"— Bill of Sale.....	His Majesty.....	Rob. G. Weddell.	Sept. 29, 1926	Private enterprise...	\$2,597.40.

THE FOLLOWING ITEMS WERE RECEIVED TOO LATE FOR INSERTION IN LAST YEAR'S ANNUAL REPORT 1925-26

<i>Nova Scotia</i>					
Chester— Grant of land containing 66 ft. in width.	Municipality of Chester.	His Majesty....	Jan. 15, 1925	Public slip.....	\$1.00.
Deed of land containing 66 ft. in width.	Municipality of Chester.	His Majesty....	Jan. 2, 1926	Public slip.....	\$1.00.
<i>Quebec</i>					
Father Point— Land containing part of lot 22 in first range of parish of Ste. Anne de la Pointe-au-Feré.	David McWilliams et al.	His Majesty....	Mar. 22, 1926	Amendment to description of land conveyed deed No 14469.	
Grande Piles— Part of lot 115.....	Laurentide Power Co., Ltd.	His Majesty....	Jan. 8, 1926		Deed of Exchange.
Notre Dame de Pierreville— Land consisting of part of lot p. 1113.	Exilia Beauchemin.	His Majesty....	Feb. 19, 1926	Government purposes.	\$1.00.
<i>Alberta</i>					
Edmonton— Lots 21, 22 and 23 in River lot 8, subdivision of City of Edmonton and tax certificate for same.	Certificate of Title.	His Majesty....	Dec. 3, 1925	Government purposes.	

STATEMENT No. 3—Properties purchased or sold by the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927—*Concluded*

THE FOLLOWING ITEMS WERE RECEIVED TOO LATE FOR INSERTION
IN LAST YEAR'S ANNUAL REPORT,, 1925-26—*Concluded*

Place and Description of Property	Vendor	Purchaser	Date of Conveyance	For What Purpose	Price
<i>British Columbia</i>					
Hudson's Hope— Lot A, map 2028.....	Certificate of Inde- feasible Title.	His Majesty....	Mar. 5, 1926	Site for Government Telegraph Service office building.	
Trail— Lots 9 and 10, block 7, plan 465.	Certificate of Inde- feasible Title.	His Majesty....	Mar. 16, 1926	Government pur- poses.	
<i>Dredges, Vessels and Plant</i>					
Tug "Canso"—Bill of Sale.....	The New Burrell Johnston Iron Co., Ltd.	His Majesty....	Sept. 20, 1910	Government pur- poses.	\$1.00.

STATEMENT No. 4.—Miscellaneous Conveyances and Documents by and to the Department of Public Works of Canada, from April 1, 1926, to March 31, 1927.

Place and Description of Property	Vendor	Purchaser	Date of Conveyance	For What Purpose	Price
<i>Prince Edward Island</i>					
Summerside— Release of all claims and dam- ages in connection with drowning of Maxine Synott.	Phidolin Synott.....	His Majesty....	Mar. 4, 1927	Settlement of Claim	\$2,500.00.
<i>Quebec</i>					
Lake Timiskaming— Release of all claims re dam- ages to lots 3, 4, 5 and 10, on Quinze River front, Town- ship of Medilec.	Lame Elie Marcoux, widow of the late Elie Marcoux.	His Majesty....	Dec. 22, 1926	Settlement of Claim	\$300.00.
Timiskaming (North)— Release of all claims re dam- ages caused by dam.	Ferdinand Kelly....	His Majesty....	Jan. 27, 1927	Settlement of Claim	\$600.00.

THE FOLLOWING ITEM WAS RECEIVED TOO LATE FOR INSERTION IN
LAST YEAR'S ANNUAL REPORT 1925-26

<i>Saskatchewan</i>					
Craven— Release re dam constructed on southwest $\frac{1}{4}$ section 24, Township 20, Range 21, West Second Meridian.	Leslie H. Hoskins and wife.	His Majesty....	Feb. 12, 1926	Government pur- poses.	\$280.00.

THE NATIONAL GALLERY OF CANADA

Eric Brown, Director

The National Gallery of Canada during the year has witnessed very substantial progress in the directions corresponding closely with those of the past few years. The functions of the National Gallery, as briefly stated in the Act of Incorporation, are "the development, maintenance, care and management of the National Gallery and generally the encouragement and cultivation of correct artistic taste and Canadian public interest in the fine arts, the promotion of the interest generally of art in Canada. . . ."

The major function, and the only foundation upon which the other functions can be adequately fulfilled, is the development in Ottawa of a sound, representative, and important collection of both modern and ancient works of art. Toward this end, accordingly, the National Gallery has been devoting the largest percentage of its resources, and very satisfactory progress has been made. A national collection of valuable art is a public asset, the practical and aesthetic worth of which cannot be easily over-estimated. It is, therefore, gratifying to be able to report that the National Gallery collection of pictures, drawings and prints by the Old Masters has been growing steadily and maintaining a quality and uniformly high standard seldom met with in any but the great collections of the world.

Among the purchases made during the year attention is particularly drawn to the following as indicating the standard of works of art being acquired:—

"Infant Jesus and St. John with a Lamb", by Bernardino Luini (1465-1533), is a particularly characteristic and beautiful work, revealing to the full the artist's consummate ability to express in colour and design the tender symbolism and significance of the subject.

"Venus in a Landscape," by Sir Joshua Reynolds, P.R.A. (1723-1792), is an early work painted probably soon after the artist's return from Italy. It is in unusually sound and perfect condition and was acquired at an extraordinarily low figure for so important a work.

In "The Shipwreck," by J. M. W. Turner, R.A. (1775-1851), the National Gallery has been fortunate to obtain a fine example of the artist's later and more important period.

"Adam and Eve," by Tintoretto (1512-1594), was acquired from the collection of the late John Singer Sargent, R.A. The acquisition of this outstanding picture places the National Gallery representation of Tintoretto's work among the best on the American continent.

The method of purchasing works by Canadian artists, adopted last year, was continued with very satisfactory results. The annual exhibition formed by selecting what the trustees regard as the most important works publicly exhibited during the year has attracted a gratifying and growing amount of public attention and appreciation. The exhibition was, as far as it was practicable to achieve this result, an exact reflection of the public exhibitions held by various recognized art bodies in Canada during the year 1926, and demonstrated the high degree of originality and technical proficiency attained by Canadian artists, which has won for them the approbation of the important art centres of the world. A practical indication of public approval of these annual

exhibitions is the fact that the sales to private purchasers from this year's exhibition were the largest on record. The efforts of the National Gallery to make the work of Canadian artists better known to the Canadian public, as well as in foreign countries, are unquestionably bearing fruit.

Loan exhibitions were continued at important points throughout Canada and considerable development of interest and activity in art can be recorded, particularly in Western Canada.

The National Gallery gave a series of free public lectures in Ottawa during the winter and was instrumental in arranging for numerous others throughout the country. A library of written lectures, illustrated by the best lantern slides, which was inaugurated last year, has been further extended and is proving of great value in the work of art education in localities where personal lecturing is not possible. About 5,000 school children were conducted through the National Gallery under the guidance of specially qualified instructors.

The need of a new National Gallery building is a pressing one. The present temporary quarters in the Victoria Memorial Museum building are quite inadequate to provide for present needs and the growing importance of the institution. Only two galleries out of fifteen have correct lighting for the exhibition of works of art and this condition is a source of constant complaint by artists and other visitors. Adequate fire protection and the control of humidity are also vital considerations which render a new building a necessity. It is hoped that the near future will see a beginning made towards the construction of a building which will adequately represent the position of the fine arts in Canada.

The following are the principal accessions made during the year:—

OIL PAINTINGS

Joie des Nereides.....	Blair Bruce (1859-1906).
Bathing Woman, Capri.....	Blair Bruce (1859-1906).
Setting Moon	Blair Bruce (1859-1906).
Female Figure Seated.....	William Etty, R.A. (1787-1849).
Female Figure Kneeling.....	William Etty, R.A. (1787-1849).
Calling the Horses.....	Adolphe Vogt. (1843-1871).
Spanish Family	Francesco Herrera (1576-1656).
The Fish Seller.....	Spanish School, 17th Century.
Calm on a Dutch River.....	Van de Cappelle (1625-1679).
Infant Jesus and St. John with a Lamb.....	Bernardino Luini (1465-1533).
Tintoretto's Servant	Tintoretto (1512-1594).
Adam and Eve.....	Tintoretto (1512-1594).
The Shipwreck	J. M. W. Turner (1775-1851).
Venus in a Landscape.....	Sir Joshua Reynolds (1723-1792).
Landscape with a Wagon.....	R. P. Bonington (1801-1828).
Tableau de Famille.....	Lucien Simon.
Winter Market, Byward	Paul Alfred.
Portrait in the Evening.....	Peggy Nichol.
North West Arm, Halifax.....	Elizabeth S. Nutt.
Le Repos	Sarah M. Robertson.
Fish Sheds, Newfoundland	A. Curtis Williamson, R.C.A.

WATER COLOURS AND PASTELS

Rapids on the Michipocoten.....	F. H. Bridgen.
Stoney Lake	Charles F. Comfort.
A Threat to Harvest.....	H. Valentine Fanshaw.
Algoma Lake	G. A. Reid, R.C.A.

SCULPTURE

Alphonse Jongers (bronze).....	Henri Hébert, R.C.A.
Head of a Negress (bronze).....	Elizabeth Wyn Wood.

GIFTS

Gitwinkool Totem Poles (oil).....W. Langdon Kihn.
(Presented by Messrs. William Southam & Sons, Montreal.)

PRINTS

Six monotypesClarence A. Gagnon, R.C.A.
Sixteen aquatints and etchings.....Laura Knight, A.R.W.S.
Three etchingsSamuel Palmer.
One etchingSir F. Seymour Haden.
Three drawingsN. Bigot.
Two etchingsMalcolm Osborne, A.R.A.
One dry-pointNorman Wilkinson, R.I.
One etchingC. R. W. Nevinson.
One etchingW. Lee Hankey.

Loan exhibitions were held at the following centres: —

Halifax, N.S.Nova Scotia College of Art (25 pictures).
Montreal, P.Q.The Art Association of Montreal (65 prints).
Fort William, Ont.The Public Library (18 pictures).
Guelph, Ont.The Ontario Agricultural College (20 pictures).
Napanee, Ont.The Collegiate Institute (20 pictures).
Ottawa, Ont.The Parliament Buildings (8 pictures, 4 engravings, 33 Medici prints).
Stratford, Ont.The Public Library (9 pictures).
Toronto, Ont.The Art Gallery of Toronto (13 pictures).
Walkerville, Ont.Willistead Library (19 pictures).
Winnipeg, Man.The Winnipeg Art Gallery (20 pictures).
Moose Jaw, Sask.The Public Library (16 pictures).
Calgary, Alta.Calgary Women's Canadian Club (21 pictures).
Edmonton, Alta.Museum of Art (13 pictures).
New Westminster, B.C.Exhibition Association (13 pictures).
Victoria, B.C.Island Arts and Crafts Society (20 pictures).

FINANCIAL STATEMENT

Appropriation	\$75,000 00	
Accessions		\$53,987 12
Salaries and wages.....		6,153 18
General maintenance		14,858 40
Unexpended balance		1 30
	<hr/>	<hr/>
	\$75,000 00	\$75,000 00

DOMINION OF CANADA

ANNUAL REPORT
OF THE
DEPARTMENT OF RAILWAYS
AND CANALS

For the Fiscal Year from April 1, 1926,
to March 31, 1927

Submitted in accordance with the provisions of the Revised Statutes of Canada,
Chapter 35, Section 33



OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1927

*To His Excellency the Right Honourable Viscount Willingdon, G.C.S.I.,
G.C.M.G., G.C.I.E., G.B.E., Governor General and Commander in Chief
of the Dominion of Canada.*

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Annual Report of the Department of Railways and Canals, of the Dominion of Canada, for the fiscal year ending March 31, 1927.

C. A. DUNNING,
Minister of Railways and Canals.

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REPORT

OF THE

DEPUTY MINISTER OF RAILWAYS AND CANALS

FOR THE FISCAL YEAR ENDED MARCH 31, 1927

To the Hon. C. A. DUNNING,
Minister of Railways and Canals.

SIR,—In submitting the annual report of the department for the fiscal year ended March 31, 1927, may I be permitted to refer to certain features of the year's operations which may be considered worthy of comment?

For the fifth consecutive year it has been possible for the management of the Canadian National Railways to produce an operating surplus. This operating net has grown from less than three millions in 1922 to \$48,225,029 in 1926, an increase of \$14,781,731 over the previous year. After taxes and miscellaneous operations had been taken care of, the total operating income amounted to \$42,843,846. As the fixed charges due the public amounted to \$39,701,896, it will be seen that, for the first time, the operating income of the National lines has been sufficient to take care of the interest charges of the investing public, and provide a respectable balance for other purposes. Incidentally, it may be stated that for the first time also the operating net of the Canadian National system, in 1926, exceeded that of any other Canadian railway. It is worthy of note that this continued improvement over a period of years has been maintained in the face of wage increases and rate reductions. Whether it will be possible, indefinitely, for the management to produce such results, it is impossible to predict. In that connection, the president himself, in his annual statement, does not hesitate to sound a note of warning, when he says:—

“The question of freight rates continues to be one of importance and some anxiety. It is not the province of the Board of Directors to argue for or against higher freight rates, but a distinct responsibility rests upon the board to direct attention to the effect of alterations in the rate structure which would reduce the gross revenues of the system. The board is of opinion that the welfare of the Dominion would be best served if its railways were allowed rates which would enable them not only to maintain solvency, but to make those improvements and provide those facilities which are from time to time necessary to meet the constantly increasing traffic requirements of a rapidly growing country. In so far as the Canadian National Railways are concerned, the property is owned by the people of Canada, and, in the last analysis, the financial position is in their hands. However, the board ventures to express the thought—as it has indeed on previous occasions—that freight rates cannot be constantly decreased and net earnings continue to increase. With fair rates it has been possible to reduce to a minimum the demands of the railways on the public treasury. The Canadian National Railways are emerging from a condition which may be conservatively described as unsatisfactory; they have reached the point where they are paying interest out of net earnings on all the securities held by the public, and, furthermore, they are furnishing a service which the board feels is satisfactory to the shipping public. Would it not be wise to allow that condition to continue and improve?”

The president also referred to the wage situation which developed late in the year and demanded immediate consideration. It was a situation which, in certain of its aspects, required joint action by the Canadian Pacific and the Canadian National managements, and concerning it, Sir Henry Thornton advises that:—

“After careful and anxious consideration an amicable arrangement was made which was thought to be to the interest of the immediate parties involved and of the Dominion itself. Following upon this adjustment negotiations were undertaken and others are in discussion which will result in further increases. While the burden upon the company's expenses will be considerable, it is believed by your board that the zeal, efficiency and loyalty of all of the employees justify financial recognition, and it is confidently believed that a large part of the money so spent will, in course of time, be saved through improved good feeling and consequent efficiency.”

GRAND TRUNK PACIFIC SETTLEMENT

On May 27 last it was possible, by Order in Council, P.C. 1011, to terminate the Grand Trunk receivership, pursuant to section 10 of chapter 7, 17 George V, passed at the recent session of Parliament. This legislation ratified the agreement reached between the Grand Trunk Pacific 4 per cent Debenture Stockholders' Committee and the Canadian National Railway Company with respect to a dispute which arose out of the abandonment by the Grand Trunk of its subsidiary, the Grand Trunk Pacific, in March, 1919, as a result of which the latter road was plunged into receivership. The dispute was as to the responsibility for the interest, amounting to \$1,395,720 per annum upon an issue of \$34,879,252 of 4 per cent perpetual debenture stock put out by the company between February, 1907, and March, 1914. Prior to receivership, interest on this security was paid by the Grand Trunk Pacific out of Government advances, and the crisis in the affairs of the company arose when the Government insisted that its advances should be applied to meet working expenses.

These debentures were not guaranteed by the Government of Canada or by any of the provinces, but were conditionally guaranteed by the Grand Trunk Railway Company of Canada, the condition being that there should be net surplus earnings available for the purpose of the debenture interest after payment of all Grand Trunk prior charges.

There was protracted correspondence and negotiation on behalf of the debenture stockholders by a representative committee in London extending over the last half dozen years in an endeavour to secure recognition of the committee's claim. The Government admitted that the claim was valid and cumulative against the Grand Trunk Pacific Company, and also against the Grand Trunk, in so far as the conditional guarantee imposed obligation. However, as regards the Grand Trunk, the charge was not cumulative. Interest was paid under the Grand Trunk guarantee for one year only since receivership, namely, in 1924, on the Grand Trunk earnings for 1923. Thus, there was a cumulative charge of almost seven years' interest against the Grand Trunk Pacific property in connection with this interest claim.

There were other complications growing out of the Grand Trunk conditional guarantee, the Debenture Stockholders' Committee urging that their interest charge should be considered prior to interest charges on all subsequent advances on Grand Trunk account. This was disputed and the Government offered to submit the issue to the courts. Finally, representatives of the Canadian National Railways and the debenture stockholders agreed to consider the possibility of settlement by compromise. At their request, a committee of prominent banking and financial men agreed to act in an independent advisory capacity in the possible settlement of the dispute. This committee included the Right Hon. Reginald McKenna, of the Midland Bank, Mr. E. R. Peacock, of Barings, Sir George May, of the Prudential Assurance Company, and Mr. D. W. Berdoo-Wilkinson, of Messrs. Mullins Marshall.

As a result of the intervention of the independent advisory committee, Sir Henry Thornton, for the Canadian National Railway Company, submitted the proposal which was accepted by the Debenture Stockholders' Committee—and embodied in chapter 7, 17 George V. The arrangement arrived at substitutes for the 4 per cent Grand Trunk Pacific perpetual debentures a guaranteed Canadian National Railway issue carrying interest at 4 per cent, two per cent of which goes into a sinking fund designed to terminate the obligation in about 32 years.

In replying to Sir Henry Thornton's offer, the advisory committee stated:—

"On our part we whole-heartedly recommend the debenture stockholders to accept your offer, which we unreservedly regard as a just one and one that should remove the soreness that undoubtedly exists and restore the feeling of amity in financial circles so desirable for both our countries."

The agreement was accepted by the Debenture Stockholders' Committee, and recommended by them to the debenture stockholders. Under the provisions of The Canadian Railway Act for dealing with the affairs of insolvent companies, which is based on the British Act, an arrangement of this sort is deemed to be conclusive and binding on all debenture stockholders when agreed to by the holders of 75 per cent of the debenture stock outstanding.

The arrangement was assented to in writing by the holders of slightly more than 90 per cent of the debenture stockholders. This is an unusually large percentage of assent, and might almost be called unanimous in view of the tendency of securities in the hands of the public to disappear from various causes.

In accepting the offer, the debenture stockholders agreed to forego their claim to arrears which had accumulated against the bankrupt Grand Trunk Pacific Company, as a result of which arrears of interest amounting to \$8,138,492 have been written off and the necessary adjustment made in profit and loss account.

The termination of the receivership removed the disability which required the submission to the courts of all financial matters connected with the management and operation of the Grand Trunk Pacific Railway. Among other benefits of settlement are the elimination of accounting heretofore necessary to keep the results of operation of the Grand Trunk Railway Company of Canada and the Grand Trunk Pacific separate, thus making it possible to reduce considerably railway accounting expenses; the avoidance of possibly expensive and prolonged litigation and the establishment of a better feeling in London and the Continent towards Canadian securities and Canadian enterprises generally.

MARITIME FREIGHT RATES

A matter which greatly engaged the attention of the department and the railway management, and, subsequently, Parliament and the Board of Railway Commissioners, during the past year was the consideration, adoption and application of the recommendations of the Royal Commission on Maritime Claims in connection with freight rates. The department was particularly interested inasmuch as the recommendations principally concerned the Intercolonial Railway, constructed in accordance with the pledge given to the Maritime Provinces at Confederation. At that time, the purposes of the railway were defined by leading Canadian statesmen to be a means of affording to Canadian merchandise, and to Canada herself in times of national and imperial need, an all-the-year-round access to the Atlantic ocean. The railway was to provide, also, for maritime merchants, traders and manufacturers, a market of several millions of people, instead of the restricted market of the Maritime Provinces themselves. The commission called attention to the fact that the actual course of the railway was much longer than it otherwise need have been, but for strategic considerations, and held that to the extent that commercial considerations were subordinated to national, imperial and strategic considerations, the added cost of transportation should be borne by the Dominion and not by the traffic that might pass over the line.

The commission found that since 1912, changes had taken place in the rate structure, and increases had been added to the freight rates, the combined effect of which had been to impose upon the merchandise and interests of the Maritime Provinces a burden quite out of proportion to the increase added since 1912 to the freight structure in other parts of Canada, although it was admitted that the increases in many cases might only have raised Intercolonial rates to the same level of scale as rates in other parts of Canada. In view of this, the commission felt that the increases arising from the changes that had taken place in freight rates since 1912—over and above the general increase that

has taken place in other parts of the National system—was as fair a measure as could be devised of those special considerations, and that excess of increase ought, in their view, to be transferred from the Maritimes to the Dominion as a whole, so that the original intention of the concept of Confederation might be observed. The Commission, therefore, recommended a reduction of 20 per cent on all rates charged on traffic which both originates and terminates at stations in the Atlantic Division of the Canadian National Railway (including export and import traffic, by sea, from and to that division), and that the same reduction be also applied to the Atlantic Division proportion of the through rates on all traffic which originates at stations on the Atlantic Division (excluding import traffic by sea), and is destined to points outside the Atlantic Division.

For this purpose, the commission could not regard the Atlantic Division as ending at Riviere du Loup and Monk, which are its present western limits, and recommended that the divisional points should, for the purpose of the reduced rates, be regarded as Diamond Junction and Levis—Diamond Junction being the point at which the Transcontinental Railway meets the old Intercolonial Railway, and Levis the point to which in 1879 the Inter colonial Railway was extended.

In discussing the application of these reduced rates, the commission stated that it was not overlooking the fact that “the other great railway system operating in the area would be entitled to equitable consideration if they find themselves prejudiced as a result of the reduction proposed.” Subsequently, when the legislation was before the House (March 25, 1927) the Minister of Railways stated that any railway in the affected area would also be entitled to the same equitable consideration. In that connection, the minister estimated the cost of the concession as likely to be in the neighbourhood of \$2,500,000, of which the Canadian National proportion was approximately two millions.

Effect was given to the recommendation of the Commission by chapter 44, 17 George V, assented to April 14, 1927, and the reduced rates in the area referred to came into force in due course on July 1, that date being selected as appropriate in view of the 60th anniversary of Confederation.

BRANCH LINE CONSTRUCTION

Parliament at the recent session also approved the second three-year construction program of the Canadian National Railways. The management find that the principle of granting authority to construct such lines over a period of years has proved to be of substantial value in that it permits of more satisfactory arrangements for the prosecution of the work, and it is undoubtedly, in many respects, preferable to obtaining a separate vote each year.

In transmitting the new program to the Government, with the recommendation of the management, Sir Henry Thornton stated:—

“It is too early to determine whether the anticipated traffic results in connection with each of the lines included in the previous program have been realized, but on the whole we are fully satisfied with the results. Considering the traffic secured so far, the economic advantages of operation which will result from the construction of certain of these above proposed lines, and the necessity of entering additional territory in order to maintain the company's relative position and provide for the rising tide of immigration, it is felt that the program as submitted represents substantially the minimum that could be undertaken at this time, and is justified by the prospects.”

The program recommended by the management was duly considered by the Select Standing Committee on Railways and afterwards adopted by both Houses of Parliament, the necessary legislation being assented to on March 31.

The following statement groups the new branch line proposals into three classes, viz:—

- (1) Those which offer economic and operating advantages.
- (2) Branches for the purpose of development and colonization.
- (3) A link to the Hudson Bay Railway.

For traffic to and from points on the Canadian National Railways south of Canora, this last-mentioned connection (Hudson Bay Junction to Sturgis) the route distance to Hudson bay will be shortened by 120 miles.

1927	Name of Branch	Miles	Estimated cost
			\$
	<i>Lines which offer economic and operating advantages to the property of the system—</i>		
Chap. 13	Grand Mere to East Burrills.....	7.9	1,683,000
" 14	Pilkington to Niagara Junction.....	16.7	1,164,000
" 21	Kindersley to Glidden.....	18.0	640,000
" 26	Bretona to Clover Bar.....	11.0	319,000
	Total, Group (1).....	53.6	3,806,000
	<i>Branches for the purpose of general development and colonization of the country, which will constitute feeders to the system—</i>		
" 12	{ St. Felicien to Mistassini River.....	27.3	1,463,000
	{ Hebertville to Savanne Falls.....	34.5	2,132,000
" 15	Weyburn-Radville.....	22.7	570,000
" 16	Willowbrook northwesterly.....	22.0	616,000
" 17	Sturgis to Crooked River (or point east).....	100.0	3,395,000
" 18	Peesane northerly.....	19.0	570,000
" 19	Shellbrook westerly.....	77.0	2,480,000
" 20	Turtleford S.E., Mile 67 to between Hafford and Richard...	35.6	1,130,000
" 22	Spruce Lake (near)—westerly.....	29.5	990,000
" 24	Elk Point easterly.....	19.0	745,000
" 25	Ashmont-Bonnyville.....	38.0	1,415,000
	Total Group (2).....	424.6	15,506,000
	<i>A branch which will link the Hudson Bay Railway with the south lines of the Canadian National Railway System—</i>		
" 23	Hudson Bay Junction southerly to meet proposed Sturgis-Crooked River line.....	32.0	1,088,000
	Total, Group (3).....	32.0	1,088,000
	Total, All Branches.....	510.2	20,400,000

BRANCH LINES PREVIOUSLY AUTHORIZED

The branch lines authorized by Parliament in 1924-25 numbered 21, with an estimated mileage of 652.3 and an estimated cost of \$18,002,000. The actual expenditure to December 31 last, and the mileage constructed, is given in the following statement:—

	Name	Mileage constructed	Expenditure to Dec. 31, 1926	Estimated expenditure for year 1927
1924			\$	\$
Chap. 14	China Clay.....	2-3	84,799 39	Nil
" 15	Cowichan Bay.....	7-44	381,434 53	Nil
" 16	Dunblane-Central Butte.....	37-58	2,572,673 75	150,000
" 17	Eston S.E.....	34-75	537,845 28	25,000
" 18	Acadia Valley.....	24-62	353,744 81	80,000
" 19	Grande Fresniere.....	12-0	405,851 62	Nil
" 20	Gravelbourg.....	10-17	126,962 96	Nil
" 21	Hanna-Warden.....	62-18	1,519,766 37	35,000
" 22	Kamloops-Kelowna-Lumby.....	105-12	2,233,772 29	300,000
" 23	Kingsclear-Vanceboro.....		Nil	Nil
" 24	Lockeport Spur.....	4-22	183,571 10	Nil
" 25	Loverna Westerly.....	49-93	1,096,530 04	40,000
" 26	Vancouver Island.....	10-11	102,447 18	15,000
" 27	Peebles southerly.....	22-41	296,084 36	Nil
" 28	Pine Falls.....	20-36	542,907 34	Nil
" 29	Prince Albert N.E.....	23-94	348,795 52	Nil
" 30	Rosedale S.E.....	Nil	Nil	500,000
" 31	St. Paul S.E.....	20-82	429,379 06	90,000
" 32	Ste. Rose du Lac.....	22-56	353,296 73	Nil
	Total, 1924.....		11,569,862 33	1,235,000
1925				
Chap. 5	Bengough-Willowbunch.....	28-49	749,139 30	50,000
" 7	Turtleford, S.E.....	65-53	1,098,046 96	375,000
	Totals, 1925.....		1,847,186 26	425,000
	Grand Totals.....		13,417,048 59	1,660,000

Two projects of the 1924 program were not proceeded with—the Kingsclear-Vanceboro line and the Rosedale-Bullpond line. The first-named was rendered unnecessary by running rights secured over the Canadian Pacific Railway, and an extension of time is being asked for on the Rosedale-Bullpond proposal.

This reduced the authorized mileage by 80, and the cost by \$3,038,000, leaving the mileage 572.3, and the estimated cost \$14,964,000. The work involved in the foregoing program included 301.88 miles of grading, 564.53 miles of track-laying, and 490.97 miles of ballasting.

HUDSON BAY RAILWAY AND PORT DEVELOPMENT

After almost ten years of inaction, following the shut-down, in 1917, of the work at Nelson and the termination of railway construction and release of the contractors in 1918, construction work has been actively resumed by the department. The work so far has not been relet to contract, it being felt that greater expedition could be secured, and more satisfactory results obtained, by direct use of the construction and engineering forces of the Canadian National Railways. While that is the case, the undertaking is again a departmental responsibility and the capital and other accounts connected with the railway have been transferred from the books of the Canadian National Railway to those of the department, as will be seen by reference to the detailed Canadian National statements.

As indicated in the report of the departmental accountant, the expenditure on the Hudson Bay Railway to March 31, 1927, was \$18,121,379.63, as compared with \$15,297,474.03 at the end of the previous fiscal year. Of the \$2,823,905.60 expended during the year, \$849,651.85 was for ties, \$428,377.41 for track-laying and surfacing, \$289,783.56 for shops and engine houses, \$262,838.30 for bridges, trestles and culverts, \$229,069.75 for ballast, \$196,465.99 for rails, \$99,455.69 for water stations, \$97,946.12 for grading, \$73,909.24 for telegraph and telephone lines, \$69,597.87 for track material other than rails, \$68,448.63 for equipment, \$62,560.75 for engineering, \$32,336.10 for fuel stations, etc., etc.

A progress report, of August 31, 1927, gives a bird's-eye view of the work of reconditioning the railway:—

Total ties delivered to date.....	696,304
Total ties placed to date.....	619,552
Of above ties placed, number used for renewals.....	554,500
Daily average number of men employed.....	1,455
Number of work trains.....	12
Total yards to date in raising and widening banks.....	477,086
Total yards of ballast delivered.....	327,284
Total miles of ballasting completed.....	293

(Between Miles 0.130, 137-286, 340-350)

Bridges.—Various work is being undertaken on bridge over Saskatchewan River, bridge at mileage 235. Limestone River bridge, where two spans have been placed, and Kettle Rapids bridge.

Track-laying.—End of track now at Limestone River, mile 350.

THE CHANGE TO CHURCHILL

Before committing the country to further heavy expenditures on the port development at Nelson it was considered advisable during the year to engage the services of an expert in harbour development to report as to the relative merits of Nelson and Churchill as the ocean terminus for the railway. Since the work at Nelson was undertaken, unexpected difficulties both as to engineering and navigation had been experienced, and, in order to assure successful harbour operation under present-day conditions, it was arranged to submit the plan of development and conditions there to an undoubted authority on tidal and estuarial harbour problems, and if, meanwhile, the construction of a railway to Churchill were found to be feasible, it was also proposed to have an examination by the same engineering authority, of the situation at Churchill, as to which there appeared to be no exact information of record in the department.

For the harbour examination, the services of Mr. Frederick Palmer, of the firm of Rendel, Palmer & Tritton, London, England, were secured, and he came to Ottawa in December last and made a close study of the records and documents relating to the choice of Nelson as the railway terminus and the type of development proposed there and partially constructed. Before returning to London, Mr. Palmer indicated the nature of the information he would require as to Churchill in the following letter:—

"I think it necessary to call attention to the fact that there was a complete absence of engineering data at the time when the decision was arrived at to locate the port at Nelson. It is very desirable that this mistake shall not be repeated when reconsidering that decision. During the progress of the works at Nelson a great deal of information has been obtained from time to time, but in regard to Churchill the position to-day is that there is absolutely no data upon which anything approaching a reliable estimate of costs can be formulated. I have therefore given Colonel Dubuc a memorandum of requirements in regard to borings, trial pits, etc., information regarding which must be in my hands before a scheme can be prepared. About Nelson, no further data seems to be necessary, and when those for Churchill have been completed, and the estimated costs of the railway works are forthcoming, it will be possible to place before you a very fair comparison of the merits of both these ports."

To avoid the loss of an entire season, it was decided to send in the men and materials, as well as the machinery, by aeroplane from the end of steel, and this method of transport was successfully employed under winter conditions and much time saved.

Meanwhile, a Canadian National Railway engineering party was engaged from January 9 to April 4 last on the survey of a possible line of railway to Fort Churchill. As a result, the engineers reported that it would be no more difficult to build and maintain a line of railway to Churchill than has been experienced on other parts of the Hudson Bay Railway.

The line as surveyed leaves the present Hudson Bay Railway location at mile 356.8, and runs north from township 28, range 21, east of the Principal meridian, to township 112, range 20. The last 28 miles parallel the Churchill river.

The line to Churchill from mile 356.8, would be 154 miles long as against 67 miles to Nelson, and the cost to Churchill would be \$7,543,000 as compared with \$2,458,000 to Nelson.

The foregoing estimates include half a million for railway terminals at either place. The engineers believe the line to Churchill could be completed in two working seasons, or by December, 1929, and the line to Nelson by December, 1928.

Mr. Palmer returned to Canada in July last and visited Nelson and Churchill, following which he has submitted a preliminary report strongly recommending that Churchill be made the port terminal for the Hudson Bay Railway as, in his opinion, it would afford by far the best possible opportunity for the development of trade through the Bay. Mr. Palmer's preliminary report, and the letter of instructions upon his engagement, are reproduced as an appendix to the present report for convenience of record and reference.

Immediate action was taken on the Palmer report, and as this is written a force of nearly two hundred men, under Mr. George Kydd, resident engineer, is busy at Nelson reconditioning the floating plant there, dismantling buildings, and collecting material generally for immediate transfer to Churchill. Dredging plant and equipment, fuel and other supplies are also being sent into Churchill this Fall by sea in order to make possible an early start in dredging and construction work in the Spring of 1928.

In connection with the Hudson Bay project generally, Parliament last session voted \$850,000 for the establishment of an aerial patrol service in Hudson strait to investigate conditions attending navigation in the strait and bay. The expedition left Halifax July 14 last, and bases have been established at Port Burwell, at the Atlantic entrance to the strait; at Wakeham Bay, about midway through, and at Nottingham Island, at the Hudson bay end of the strait. The distance between Port Burwell and Nottingham Island is 500 miles. The engineering, wireless and radio staff was provided from the personnel of the Department of Marine and Fisheries, and the air force by the Air Branch of the Department of National Defence. Six planes have been taken in, two for each base. Wireless stations at each base will provide communication between bases and with such stations as Greenland, Belle Isle, Ottawa and Port Nelson. The duration of the present expedition is for eighteen months, during which close observation of ice and weather conditions, currents and tides will be made, and at the conclusion of this period of observation it is expected that, based on the information thus secured, a permanent plan may be developed as to the requirements of the Strait from the standpoint of navigation and the possible extension of the navigation season.

CANADIAN NATIONAL RAILWAYS

The Canadian National report proper now includes the operations of the Central Vermont, a controlled company. Heretofore, it has been the practice for this company to issue a separate report. This has been the subject of some criticism in Parliament so the management took the necessary steps this last year to combine the two reports. This has necessitated the recasting of all 1925 statements to make them comparable with those of 1926. It has also necessitated certain bookkeeping changes in connection with the profit and loss account and the balance sheet, which are self-explanatory.

During the year, 193.53 miles of new line were placed in operation, principally in Western Canada. In addition, 117 miles of track were laid, and 65 miles were graded. Including the 492.52 miles of Central Vermont trackage heretofore separately shown, the total first main track mileage of steam-operated lines referred to as "steam mileage" in the Canadian National reports now stands at 22,681.95 miles. In addition, there are, separately operated, 183.53 miles of electric line and the six-mile-long Thousand Island steam line.

ANALYSIS OF OPERATING RESULTS

The gross revenue for the year was \$275,570,310 and the working expenses \$227,345,280. The increase in gross earnings was \$21,861,536, while the increase in working expenses was only one-third of that amount, or \$7,079,804. As indicating how economies in operation and increased efficiency in all branches of the transportation played its part in securing this very satisfactory result, it is sufficient to say that the increase of \$21,861,536 in gross revenues was achieved with an increase of only \$1,006,783 in transportation expenses. This in itself constitutes a remarkable achievement, and among the factors that made it possible were the following:—

Cheaper Fuel.—A saving in price of 46 cents per ton means a saving of \$2,702,974.38.

Fuel Economy.—In freight train operation there was a saving of 2 pounds per 1000 gross ton miles, approximating a saving of \$100,000; in passenger train operation there was a saving of 4 pounds per passenger train car mile, which means a saving of approximately \$166,000.

Better Train Performance.—Gross train load increased from 1421 tons to 1445 tons, or by 24 tons, or 1.7 per cent, saving approximately 600,000 train miles. In this connection, it may be stated that enginemen's and trainmen's wages, fuel, and other locomotive supplies, enginehouse expenses and train supplies, and expenses per freight train mile (selected accounts only) amount to more than \$1 per train mile. A comparison of the monthly averages indicates a saving throughout the year of 3.73 per cent in cost of these items, or \$1.01.6 per train mile in 1926, as against \$1.05.6 per train mile in 1925.

Engine house expenses were reduced by over \$170,000 due to decrease in number of engines dispatched, resulting from increasing the length of main line runs, use of heavier power, and increasing use of self-propelled cars. Cost of lubricants for train locomotives was reduced, due to better supervision, etc.

Transportation costs include locomotive operation, and a considerable amount of the saving achieved in transportation expenses is due to the efficiency developed in the Motive Power Department. This also shows up in the maintenance of equipment expenses, where the cost of motive power repairs shows an inconsiderable increase notwithstanding the much larger volume of business moved.

Better Station Performance.—A reduction in cost of office wages per consignment shows up in the statistics every month of the year, and the average reduction indicated for the year is 9.32 per cent; a reduction in the cost of shed wages per ton handled also shows up in every month of the year, and indicates an average reduction of 3.28 per cent.

Better Yard Performance.—A slight reduction in the cost of wages per car handled is indicated by the monthly statistics in nine out of twelve months, and indicates an average saving, of about 1 per cent. This saving is largely due to the fact that where business increases, as it did in 1926, a certain amount more business can be handled without increasing switching locomotive assignments or

supervision involved. There were a number of miscellaneous savings which can hardly be identified and to some extent due to the accumulating benefits of improvements made to the transportation plant over a number of years.

An approximation of the savings effected in transportation expenses is shown below, where the expense ratio of various groups of accounts is shown for 1926 as compared with 1925. The statement for the year, including Central Vermont, shows that transportation expenses per dollar of gross earnings dropped from 43.51 to 40.43 cents. If the transportation ratio of 1925 were applied to the gross earnings of 1926, a transportation cost of \$119,900,000 would have been produced instead of \$111,393,000, and an approximation of the differences involved is shown below, the statement including a large percentage of all transportation expense:—

	1926	1925	Savings
			\$
Stations.....	6.80	7.36	1,379,018 00
Yards.....	5.39	5.44	137,785 00
Trains.....	12.25	12.80	1,515,636 00
Fuel.....	9.24	10.51	3,499,742 00
Freight Claims.....			357,074 00
Miscellaneous.....	6.35	6.93	1,598,307 00
	40.03	43.04	\$8,487,562 00

Another tangible indication of improving methods is to be found in the balance sheet item of "materials and supplies," under "Current Assets." At December 31, 1923, the amount represented in materials and supplies was \$54,728,486. At December 31, 1926, it was \$38,271,283, a decrease, since reorganization, of \$16,457,213. This is regarded as a most satisfactory performance, and is due to a certain extent to decreased cost of material carried in stock. It is the policy of the purchasing department to reduce the amount of working capital locked up in stores, as a result of which loss due to deterioration and depreciation is greatly lessened, while the reduction of sixteen million dollars in working capital affords in itself a saving of \$800,000 a year in interest.

While these achievements are worthy of appreciative record, it would not be fair to the management to expect similar improvements indefinitely. The management itself does not think that possible, as witness the following extract from Sir Henry Thornton's statement:—

"It is but fair to call attention to the fact that during the first years of system consolidation there have been many opportunities for economy. Much of this field has been exhausted and, while efficiency and lower operating costs will be rigorously sought, it is not probable that corresponding percentage improvements can be maintained, especially when it is remembered that certain wage increases have already been granted to employees, and others are in negotiation which will tend to affect operating results."

TAXES AND INSURANCE

Privately-owned roads occasionally make a point of the taxes they pay. Lest it be supposed that the National lines are exempt from this common affliction, it may be pointed out that taxes paid by the Canadian National lines in 1926 amounted to \$5,281,817, an increase during the year of \$816,400. This was mainly due to the half million allowance made to the Maritime Provinces where the original Government lines, following the practice with respect to Dominion public works, are not considered to be taxable. The balance of the

increase is due to United States taxes on American earnings. The taxation of United States railways is particularly heavy. In 1926, for the fifth successive year, taxes paid by United States railways, as a whole, exceeded the amount of cash dividends paid.

Four years ago the present management decided to extend to the entire system the principal of self-insurance which the Right Hon. Geo. P. Graham, during his first connection with the Department of Railways, adopted with respect to the Intercolonial. The Insurance Department was reorganized and placed under the control of a director of insurance. At that time, annual premiums paid to outside insurance companies amounted to approximately \$1,105,000. In addition to this annual cash outlay, there were charged to operating expenses and credited to insurance reserves, premiums aggregating \$130,000. The Grand Trunk had a limited self-insurance fund, built up by cash. The Canadian Northern's insurance fund on the other hand was merely a book-keeping fund.

Under the present arrangement, the amount of the premiums that would have gone to a private company are laid aside in the Canadian National insurance fund. This insurance is an actual charge against the revenues of the railways. It is not merely a bookkeeping fund, but represents actual cash or realizable securities. As Sir Henry Thornton has pointed out, the surplus of the self-insurance fund, which covers both railway and marine insurance, was increased during the year under review by \$1,667,567. The total surplus at December 31 last amounted to \$8,049,552, nearly all of which is invested in victory bonds.

OPERATING RESULTS UNITED STATES LINES AND CANADIAN LINES,

SEPARATELY SHOWN

The following statement is of interest as showing the operating results of the Canadian National lines in Canada and in the United States, separately:—

—	1926	1925
	\$ cts.	\$ cts.
<i>Gross Operating Revenues—</i>		
Canadian National Railway Lines in Canada.....	225,547,852 16	208,218,920 82
Canadian National Railway Lines in United States.....	50,022,458 12	45,489,853 37
Total.....	275,570,310 28	253,708,774 19
<i>Gross Operating Expenses—</i>		
Canadian National Railway Lines in Canada.....	190,173,271 00	184,873,201 44
Canadian National Railway Lines in United States.....	37,172,009 64	35,892,274 71
Total.....	227,345,280 64	220,265,476 15
<i>Net Revenue from Railway Operations—</i>		
Canadian National Railway Lines in Canada.....	35,374,581 16	23,845,719 38
Canadian National Railway Lines in United States.....	12,850,448 48	9,597,578 66
Total.....	48,225,029 64	33,443,298 04
<i>Tax Accruals, Uncollectible Revenues and Miscellaneous Operations—</i>		
Canadian National Railway Lines in Canada.....	3,559,212 59	3,048,206 96
Canadian National Railway Lines in United States.....	1,821,970 72	1,580,837 68
Total.....	5,381,183 31	4,629,044 64
<i>Total Operating Income—</i>		
Canadian National Railway Lines in Canada.....	31,815,368 57	20,797,512 42
Canadian National Railway Lines in United States.....	11,028,477 76	8,016,740 98
Total.....	42,843,846 33	28,814,253 40
<i>Non-Operating Income or Charges, Net—</i>		
Canadian National Railway Lines in Canada.....	7,219,421 87	9,119,271 05
Canadian National Railway Lines in United States.....	8,164,991 12	7,714,248 56
Total.....	945,569 25	1,405,022 49
<i>Total Income or Deficit before Fixed Charges—</i>		
Canadian National Railway Lines in Canada.....	39,034,790 44	29,916,783 47
Canadian National Railway Lines in United States.....	2,863,486 64	302,492 42
Total.....	41,898,277 08	30,219,275 89
<i>Fixed Charges—</i>		
Canadian National Railway Lines in Canada—		
Interest due Public.....	38,311,469 77	39,539,506 95
Interest due Government.....	32,090,453 66	31,450,381 89
Canadian National Railway Lines in United States—		
Interest due Public.....	1,390,426 58	1,427,051 78
Total.....	71,792,350 01	72,416,940 62
<i>Net Income or (Deficit) —</i>		
Canadian National Railway Lines in Canada.....	31,567,132 99	41,073,105 37
Canadian National Railway Lines in United States.....	1,473,060 06	1,124,569 36
Total.....	29,894,072 93	42,197,664 73

SEPARATELY-OPERATED PROPERTIES

In the Income statement of the Canadian National report, which appears in its usual place in this volume, the net profit or loss only of separately-operated properties is shown. The following statement gives the detail as applied to each of the subsidiary companies transferred on the acquisition of the formerly privately-owned railways, express, steamships, telegraphs, electric lines, etc.:—

A/Cs. 512 AND 545—"SEPARATELY OPERATED PROPERTIES"

NET INCOME OF SUBSIDIARY COMPANIES TRANSFERRED TO CANADIAN NATIONAL RAILWAY SYSTEM

	A/C 512 S.O.P.—Profit		A/C 545 S.O.P.—Loss		Increases and decreases
	1926	1925	1926	1925	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
<i>Canadian National Railway Company—</i>					
Prince Charles, Limited.....	20,405 51			3,791 56	24,197 07
Can. Nat. Railways (France).....	81,056 44				81,056 44
Can. Nat. Railways, carried forward.....	4,809 24				4,809 24
	106,271 19			3,791 56	110,062 75
<i>Grand Trunk Railway System—</i>					
Canadian National Express (70·92 per cent of Miscellaneous Income)	211,996 63	199,365 69			12,630 94
Chicago, New York and Boston Refrigerator Line.....	168,696 56	194,600 26			25,903 70
Oshawa Railway.....	193,346 92	151,777 58			41,569 34
Rail and River Coal Company.....			354,272 19	293,206 18	61,066 01
Terminal Warehousing Company..	47,496 68	77,767 59			30,270 91
Thousand Island Railway.....	20,658 68	25,418 60			4,759 92
Canada Atlantic Transit Co. of United States.....			50,970 44	164,002 74	113,032 30
Montreal and Southern Counties Railway.....	3,264 82			19,344 09	22,608 91
Toronto Terminals Railway.....				150,291 29	150,291 29
	645,460 29	648,929 72	405,242 63	326,261 72	82,450 34
<i>Canadian Northern Railway System—</i>					
Canadian National Express (29·08 per cent of Miscellaneous Income)	86,926 99	81,747 80			5,179 19
Canadian National Telegraphs....	241,249 87	176,061 14			65,188 73
Canadian National Transfer.....	12,141 64	24,388 45			12,246 81
Niagara, St. Catharines and Toronto Railway.....	226,789 09	83,014 77			143,774 32
Canadian National Realities Limited.....	42,254 95	16,087 12			26,167 83
Duluth and Virginia Realities....			11,854 45	18,605 09	6,750 64
Canadian National Electric Railways (Toronto Suburban).....			206,402 50	228,919 83	22,517 33
	609,362 54	381,299 28	218,256 95	247,524 92	257,331 23
<i>Grand Trunk Pacific Railway System—</i>					
Canadian National Steamships, Limited.....	97,020 66	24,837 87			72,182 79
Grand Trunk Pacific Development Company.....	23,729 38			107,625 04	131,354 42
Grand Trunk Pacific Terminal Elevator Company.....	20,565 57	19,155 07			1,410 50
Grand Trunk Pacific Alaska S.S. Company.....			794 76	2,568 57	1,773 81
Grand Trunk Pacific Telegraph Company.....			22,452 39	13,256 38	9,196 01
Prince Rupert Dry Dock.....	19,386 21			58,031 44	77,417 65
	160,701 82	43,992 94	23,247 15	181,481 43	274,943 16
<i>Montreal Warehousing Company.....</i>	84,484 15	104,835 28			20,351,13
<i>Canadian National Railway System...</i>	1,606,279 99	1,179,057 22	646,746 73	759,059 63	539,535 67

HOTELS, CAMPS AND LODGES

In addition to the aforementioned separately-operated properties, there are what are referred to in the Income statement as "miscellaneous operations." These are the hotels and camps associated with modern railway operations in which the Canadian National Railways now have a capital investment of \$12,178,228. The loss on these operations was \$48,977, which was \$37,596 less than the previous year. The investment, revenues, taxes and net are separately indicated in the following statement:—

—	Capital cost Dec. 31, 1926	Revenues	Expenses	Taxes	Net income or deficit
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Chateau Laurier.....	2,619,876 48	865,408 38	692,289 09	22,372 46	150,746 83
Highland Inn.....	204,587 24	52,029 79	65,916 40		13,886 61
Nipigon Lodge.....	37,838 85	2,855 20	5,550 84	63 45	2,759 09
The Nanaki Inn.....	856,177 54	25,745 91	105,000 11		79,254 20
The Prince Arthur.....	1,139,012 09	160,516 41	150,331 85	8,025 60	2,158 96
The Prince Edward.....	500,644 89	93,202 60	107,671 54	4,440 00	18,908 94
Jasper Park Lodge.....	1,417,989 44	243,700 51	241,888 91	2,375 00	563 40
Mount Robson Camp.....	107 15				
Grand Beach Hotel.....	368,600 54	7,429 88	13,602 29		6,172 41
The Fort Garry.....	2,779,879 58	458,388 09	512,979 41	24,796 33	79,887 65
The Macdonald.....	2,177,324 42	385,539 02	369,413 84	3,639 12	12,486 06
Pictou Lodge.....	76,189 96	6,731 61	9,460 14	500 00	3,228 53
Eastern Lands Department.....			10,208 29		10,208 29
	12,178,228 18	2,301,547 40	2,284,312 71	66,211 96	48,977 27

DECREASE IN LONG-TERM DEBT

The 1925 report showed the long-term debt held by the public as \$931,329,302.74. To make that figure comparable with the present balance sheet, \$10,237,865.25 should be added on Central Vermont account, making the combined figure, as of December 31, 1925, \$941,567,167.99. The long-term debt in the hands of the public on December 31 last, was \$935,383,109.74, indicating a decrease of \$6,184,058.25 during the year. This decrease was due to the retirement of equipment trust certificates and serial and sinking fund issues.

It is of interest to note that this debt due the public is held in Great Britain, the United States, and Canada, in the following proportions:—

	Amount	Per cent
Great Britain.....	\$ 490,654,318 64	52.5
United States.....	260,359,208 28	27.8
Canada.....	184,369,582 82	19.7
Total.....	\$ 935,383,159 74	100.0

The debt due the Government increased from \$572,685,535.07 to \$594,300,367. This increase of \$21,614,831.93 consisted of two appropriations of \$10,000,000 each, one during the fiscal year 1925-26 and the other during the current fiscal year. In addition, there was an item of \$100,000 owing the Government on account of the purchase by the railway of two Canadian Government Merchant Marine vessels for lake service and expenditures made by Canadian National Railways on account of the Canadian Government Railways amounting to \$1,514,831.93.

The item of interest due the Government, accrued but unpaid, increased by \$32,089,853.66 during the year, and now stands at \$193,951,356.64. Appropriations account, Canadian Government Railways, which stood at \$453,935,303.43 at December 31, 1925, now stands at \$437,412,032.64. This reduction of \$16,523,270.79 is due principally to the transfer of the Hudson Bay Railway capital account to the Department of Railways and Canals, which is now actively prosecuting the construction of that railway, and to a bookkeeping transfer of an item of \$1,514,831.93 from appropriations account Canadian Government Railways to Canadian Government loan account. The total increase in long-term debt during 1926 was \$30,997,356.55, made up as follows:—

—	1926	1925	Increase or decrease
	\$ cts.	\$ cts.	\$ cts.
Debt to Public.....	935,383,109 74	941,567,167 99	6,184,058 25
Loans from Government.....	594,300,367 00	572,685,535 07	21,614,831 93
Interest due Government.....	193,951,356 64	161,861,502 98	32,089,853 66
C.G.R. Appropriation.....	437,412,032 64	453,935,303 43	16,523,270 79
	2,161,046,866 02	2,130,049,509 47	30,997,356 55

CANADIAN GOVERNMENT RAILWAYS

The mileage of the original Government railways—the former Intercolonial and Prince Edward Island lines, and, latterly, the Hudson Bay line, the Transcontinental and eastern branch lines—constitutes 4,502 miles of main line, or about one-fifth of the entire Canadian National system. Of this mileage, 2,213 are located in the Atlantic Region, 1,442 in the Central Region, and 390 in the Western Region.

The investment in road and equipment in these lines amounts to \$412,035,529. This does not include expenditure on the Hudson Bay Railway which, to March 31, 1927, was \$18,121,379.63, which expenditure, being a departmental and not a railway undertaking, will be found set out in the report of the departmental accountant.

Net operating income for the year 1926 amounted to \$1,908,235, compared with \$3,767,142 in 1925. This operating net is exclusive of interest charges, of which there are none on the former Government-owned lines, the money for the construction or purchase of which was provided from the general funds of the Dominion and not by company borrowing. Since January 1, 1921, receipts and revenues have been applied by the management to operation. Previous to that arrangement all moneys required were voted by the Government, which also received the revenues. Since the change in form of financing of operations a profit and loss account has been set up. Total debits under that account amounted to \$12,408,024 in 1925 and this was reduced to \$8,622,038 by the net income of that year, and to \$6,638,582 by last year's net income of almost two millions.

Railway operating revenues were \$46,290,922 for the year, compared with \$275,570,310 for the system as a whole; and the operating expenses \$43,170,627, compared with the total of \$227,345,280 for the entire system. Net earnings of these original Government lines were \$3,120,294; for the system as a whole, \$48,225,029. For the system, the operating ratio was 82.50; for the former Government lines, 93.26. Earnings per mile of road operated were \$10,372.67 for this group of lines, as compared with \$12,220.95 for the system, while the operating expenses per mile of road were \$9,673.48, compared with \$10,082.28 for the entire system.

The principal items of capital expenditure to December 31, 1927, include:—

Transcontinental Railway.....	\$172,414,516
Intercolonial Railway.....	149,109,347
Equipment account.....	34,301,972
Quebec Bridge.....	22,640,228
Prince Edward Island Railway.....	13,639,309
Quebec and Saguenay Railway.....	7,822,310
International Railway.....	3,140,078
Long Lac Cut-off.....	2,847,547
Lawlor Building, Toronto.....	1,229,912
Caraquet and Gulf Shore.....	1,015,457

A complete statement, including construction and betterments during the year, and deductions due to retirements, is to be found in the report.

Equipment to the value of thirty-four millions includes 589 locomotives, 688 passenger cars, 21,772 freight cars of various kinds, and 1,917 units of work equipment.

REPORT OF DEPARTMENTAL ACCOUNTANT

Expenditure on railways and canals, prior to and since Confederation, now totals \$1,336,852,172, of which \$1,031,965,008 has been on railway account, \$255,665,393 on account of canals, and \$49,221,770 miscellaneous departmental expenditure having to do with both railways and canals. Included in the railway expenditure is the capital cost of the railways constructed or purchased by the Government, also working expenses of Government railways prior to the reorganization and consolidation of the national lines and the payment of working expenses from railway revenues. It includes also subsidies paid to privately-owned railways, a complete list of which is included in the report, the cost of the Quebec bridge and the maintenance and operation of the Board of Railway Commissioners.

On canal account, the total expenditure now amounts to \$255,665,393. Of this sum, \$189,657,999 has been capital account, \$14,968,916 on heavy repairs, \$27,517,607 on administrative staff, and \$21,627,451 on ordinary repairs and maintenance. On Welland Ship canal construction \$13,846,473 was expended during the year ended March 31 last, making the total expenditure on this work to that date \$76,579,030. The cost of the Welland canal presently in use, and which will be superseded by the Welland Ship canal, and in part incorporated with it, has been \$46,306,011 to date, of which sum \$7,732,149 has been cost of administration and operation. Details of the expenditure on all canals is given in the statements accompanying the accountant's report.

During the fiscal year the total expenditures of the department amounted to \$20,649,644, divided as follows: railways, \$3,319,380; canals, \$16,438,853; general, \$891,410. The principal item of expenditure was the \$13,846,473 on the Welland Ship canal, already referred to; \$2,415,843 on general canal account; \$2,823,905 on Hudson Bay Railway construction and betterments; Board of Railway Commissioners, \$299,606; Railway Grade Crossing Fund, \$126,490; Canada Highways Act, \$346,496; St. Lawrence Ship canal surveys and investigations, etc., \$112,316; Workmen's Compensation Act, \$331,141 (the department administers this Act for all the other departments of Government); and \$56,505, cost of Sunday labour in the operation of the canals during the season of navigation.

Total revenues received by the department to March 31, 1927, amounted to \$415,376,267, of which \$391,866,392 was revenue received by the former Government Railway lines to December 31, 1920, since which date such rail-

way revenues have been directly applied by the management towards working costs. To date, revenues received on canal account amount to \$23,509,875. Until 1903 tolls were charged for the use of the canals and revenues averaged about a third of a million dollars annually. With the abolition of tolls, the revenue dropped to \$79,536, principally from rentals. During the intervening years, these have been gradually augmented, and last year hydraulic and other rents amounted to \$432,205. Wharfage dues and elevator charges added another \$529,488, so that the annual revenue from canals now amounts to \$961,694.

EMPLOYEES' COMPENSATION

Since the adoption of the Employees' Compensation Act, chapter 15, 1918, Dominion advances on account of compensation, pensions, etc., and administration have amounted to \$1,655,268.31. As the Department of Railways and Canals was obliged to maintain a staff for the purpose, owing to the Canadian Government Railways being chiefly concerned, the department took over the administration of the Act for the other departments of Government which were concerned in lesser degree.

During the fiscal year ended March 31, 1927, 2,618 claims were dealt with and \$316,721.47 disbursed on compensation or pension account, and \$24,246.76 on administration. Of this total, 1,746 were claims involving both compensation and medical aid, 679 were medical aid only, and 256 pensions. Of the total of 2,681, 2,038 had to do with Canadian Government Railways, involving \$226,212.18, and 117 the canals, involving \$23,862.21. Next in importance numerically was the Department of Public Works with 116 cases, involving an expenditure of \$16,155.93; Marine and Fisheries, 54 cases, and \$13,169.36; Interior, 105 cases, and \$12,538.75; National Defence, 43 cases, and \$7,135.62; Hudson Bay Railway, 136 cases, and \$6,198.68; Soldiers' Civil Re-establishment, 15 cases, and \$3,815.82, etc., etc. Detailed statements dealing with these expenditures by provinces and by departments form part of the accountant's report.

STATE OF THE CANALS

The report of the chief engineer of the department deals with the construction, operation and maintenance of the canals of the Dominion, and, in particular, with the activities of the department in that connection during the fiscal year under review.

The canal system of Canada comprises a series of canals and canalized waters by means of which 1,831 miles of waterways have been opened to navigation. These canals consist of the through St. Lawrence and Great Lakes route and a number of subsidiary canals and branches. The through route between Montreal, at the present head of ocean navigation, and Fort William and Port Arthur, on the west shore of lake Superior, comprises 74 miles of canal, with 49 locks, and 1,140 miles of river and lake waters, or a total of 1,214 miles. The minimum depth of water on this route is 14 feet, and the size of vessels using this route is limited by the dimensions of the locks on the St. Lawrence and present Welland canals, which are 270 feet long and 45 feet wide. The difference in level between tidewater on the St. Lawrence and lake Superior, which is overcome by the canals, is about 600 feet.

The minor canals, the Ottawa, Rideau, Murray and Trent canals, while geographically branches of the main route, are devoted chiefly to the needs of local traffic. Isolated from the systems just mentioned are the Richelieu River

canals, consisting of the St. Ours Lock and Chambly canal, by which a waterway for vessels of light draft is provided between Sorel, on the St. Lawrence river, and lake Champlain; and the St. Peter's canal, which provides communication between the Bras d'Or lakes of Cape Breton Island and the Atlantic ocean

A detailed statement of the various canals, with their mileage, limiting dimensions, etc., is the subject of a separate departmental publication, "The Canals of Canada." A pamphlet has also been issued by the Department dealing with the Welland Ship canal at present in course of construction.

The chief engineer's report deals with the physical features of the canals, the cost of which has already been referred to in the accountant's report. The statistics relating to the use of the canals are compiled by the Transportation Branch of the Dominion Bureau of Statistics, Department of Trade and Commerce, whose report is separately issued and forms no part of the present publication.

The navigation season of 1926 was late in opening, and bad weather in early December also affected the number of vessel passages. The traffic on both the St. Lawrence and Welland canals was likewise affected by the poor oat crop of that year. Despite this handicap, the traffic through the St. Lawrence canals was only 1.3 per cent less than the record year of 1925. On the Welland canal the decrease in tonnage carried was 7.5 per cent, although the decrease in vessel traffic amounted to only 5.76 per cent below the figures of the previous year. During the 1926 navigation season, a total of 5,214,514 tons was transported through the Welland canal, a falling off of 425,784 tons from the 1925 showing, when the largest tonnage ever recorded in the history of the canal was carried.

The traffic through the Canadian and United States locks at Sault Ste. Marie in 1926 was heavier than in 1925, and, in fact, was only exceeded in 1916, 1917 and 1923. Grain traffic was lighter, but iron ore and coal traffic was considerably heavier.

During the past fiscal year, the Government elevator at Port Colborne received 62,535.602 bushels of grain, an increase over the record of the previous year of 8,023.868 bushels, or 3,045,987 bushels more than the previous record—that of 1924-25. Last season was, therefore, the best operating year in the history of the elevator. During last winter, the storage facilities of the elevator were taxed to their utmost capacity. In all, 3,604,000 bushels were taken in. The winter storage prospects of the elevator have been considerably bettered by the entrance of the Toronto, Hamilton and Buffalo Railway into Port Colborne, thus providing direct connection with the Canadian Pacific Railway.

WELLAND SHIP CANAL

This work, which has been in progress since the latter part of 1913, is now well advanced.

The proposed ship canal leaves lake Ontario at the original mouth of Ten Mile creek, now known as Port Weller, about 3 miles east of Port Dalhousie, where a harbour of entry is under construction, and follows an entirely different route from the present canal as far south as Allanburg. From here it proceeds in general along the line of the existing canal to a point about one mile north of the village of Humberstone, where another diversion about two and one-half miles in length is made to the east of the present waterway. The route of the present canal is then followed for the final half mile to the lake Erie entrance at Port Colborne. The total distance traversed from lake to lake will

be 25 miles. The difference in level between the two lakes, 325½ feet, will be overcome by seven lift locks, most of which are now well advanced towards completion, each having a lift of 46½ feet, and one guard lock of variable lift. The locks are 829 feet long and 80 feet wide in the clear and will provide a depth of 30 feet of water over the mitre sills. The width of the canal prism at bottom is to be 200 feet. A new breakwater, at present under construction, will be built at Port Colborne, extending 2,000 feet farther into the lake at right angles to the existing structure. At Port Weller, the lake Ontario entrance, extensive harbour works have now been entirely completed. The route of the new canal has been divided for purposes of construction into eight sections numbered in order from Port Weller southerly. Between Sections Nos. 4 and 5 there is a short stretch of canal prism 1,300 feet in length immediately north of the junction of the new route with the present canal, known as Section 4B. The entire canal is now under contract.

A comprehensive statement of the more important work carried out or still in hand on the various sections of the canal during the fiscal year will be found in the chief engineer's report. The various classes of work involved in the construction of the canal are now estimated as having been completed to the following extent: rock excavation, 78 per cent; earth excavation, 69 per cent; water-tight embankments, 56 per cent; concrete work, 78 per cent; reinforcing steel, 92 per cent; steel sheet piling, 80 per cent; giving a general average of 75.5 per cent, an increase of 12.8 per cent over the general average of last year's summary. It is expected that the canal will be completed in 1930.

ST. LAWRENCE SHIP CANAL

For many years the question of the ultimate enlargement of the St. Lawrence canal system between lake Ontario and Montreal has been studied by the engineers of this department, and much data relating thereto has been obtained.

During recent years the work of completing definite plans for such an enterprise became necessary in order to enable the department to deal intelligently with proposals, by private corporations, for the development of isolated water-powers which might seriously conflict with any reasonable development of the navigation and power potentialities of the river as a whole. Under this impetus, plans were evolved for a comprehensive development of the upper section of the river.

Early in the fiscal year 1924-25, a board of engineers was appointed by the Canadian Government and a similar board appointed by the United States Government for the purpose of jointly reviewing the Wooten-Bowden report of 1921 and reporting on the cost of a through deepwater route from the head of the Great Lakes to the sea. The members of the board are Mr. D. W. McLachlan (chairman), Brig.-Gen. C. H. Mitchell, and Mr. Oliver O. Lefebvre. A number of meetings of the board have been held and instructions as to the form and scope of the report to be made were finally agreed upon in joint session at Washington in December, 1924, and forwarded to both the Canadian and American Governments. On January 5, 1925, these instructions, after having been considered by the National Advisory Committee for Canada, were transmitted to the board. Meanwhile, ice conditions have been carefully investigated, stream discharges determined, soundings taken, test borings driven, surveys carried out, and numerous plans prepared. As a result, a large amount of valuable information has been got together for use in the preparation of the required designs and report.

Thirty-seven meetings with the American section of the board have been held since its inception, twenty-five of which took place during the past year. These meetings extended over periods of from two to three days and consisted of a general discussion of the various matters on which the board was preparing to make its report. The main body of the report was eventually signed at Washington, November 16, 1926. Certain appendices, however, have still to be added to this report, seven in all. These appendices are, at this writing, in the hands of the printer.

Your obedient servant,

G. A. BELL,
Deputy Minister of Railways and Canals.

September 30, 1927.

CANADIAN NATIONAL RAILWAY SYSTEM

MONTREAL, QUE., March 16, 1927.

To The Hon. CHARLES A. DUNNING, M.P.,

Minister of Railways and Canals.

SIR,—I have the honour to submit herewith, on behalf of the Board of Directors, the report of the operation and affairs of the Canadian National Railway System for the year ended December 31, 1926. The returns for the year include the Central Vermont Railway, and the figures herein given for the year 1925 have been revised to include the results for that railway in order to permit of proper comparison.

MILEAGE

	Miles owned by constituent companies	Miles under lease or contract	Miles under trackage rights	Total mileage
Atlantic Region.....	2,571.76	224.78	82.61	2,879.15
Central Region.....	7,145.04	444.87	11.82	7,601.73
Grand Trunk Western Lines.....	841.81	121.12	27.78	990.71
Western Region.....	10,233.22	430.55	54.07	10,717.84
Central Vermont.....	272.68	160.69	59.15	492.52
	21,064.51	1,382.01	235.43	
Total steam-operated lines making up "System Mileage".....				22,681.95

Certain details are shown at the end of this report.

OPERATING RESULTS

The operating results for the year are shown in the following summary, which compares the principal items of revenue and expenses with the corresponding items for the previous year:—

REVENUE

	1926	1925	Increase or decrease
	\$ cts.	\$ cts.	\$ cts.
Freight.....	207,157,028 09	187,763,637 13	Inc. 19,393,390 96
Passenger.....	39,427,264 87	37,963,479 53	Inc. 1,463,785 34
Mail.....	3,688,356 86	3,693,646 75	Dec. 5,289 89
Miscellaneous.....	25,297,660 46	24,288,010 78	Inc. 1,009,649 68
Total.....	275,570,310 28	253,708,774 19	21,861,536 09

EXPENSES

	1926	1925	Increase
	\$ cts.	\$ cts.	\$ cts.
Maintenance of W. & S.....	48,536,502 94	44,753,310 38	3,783,192 56
Maintenance of equipment.....	51,211,820 99	49,324,910 70	1,886,910 29
Traffic.....	7,026,004 70	6,902,501 84	123,502 86
Transportation.....	111,393,757 98	110,386,974 93	1,006,783 05
Miscellaneous operations.....	2,336,041 37	2,272,917 98	63,123 39
General.....	7,881,495 87	7,520,303 27	361,192 60
Transportation for Investment <i>Credit</i>	1,040,343,21	895,442 95	144,900 26
Total.....	227,345,280 64	220,265,476 15	7,079,804 49
Net earnings.....	48,225,029 64	33,443,298 04	14,781,731 60
Operating ratio.....	82 50	86 82	

The above figures reflect what may be fairly regarded as a satisfactory position. An increase in the system's gross earnings of 8·6 per cent indicates a generally satisfactory business situation throughout the Dominion, and it is equally gratifying to note that with an increase of nearly twenty-two million dollars in gross earnings there was an increase of but one million dollars in transportation expenses.

A reduction in the operating ratio from 86·82 to 82·5 shows a further improvement in operating efficiency.

For the first time the net earnings for the year are more than sufficient to pay all fixed charges due the public.

RAILWAY OPERATING REVENUES

This item requires no comment other than to record that an increase of \$21,861,536·09 may be regarded as the result of improved prosperity throughout the Dominion, and the zeal and energy displayed not only by the traffic department but by all of those in the service of the company in attracting business to the system and securing its fair proportion of increased traffic.

MAINTENANCE OF WAY AND STRUCTURES

It was thought wise to increase the total expenditures under this heading for the year in order to effect a higher standard of maintenance. Although the percentage of expenditures for maintenance of way and structures to gross earnings has not increased, the larger expense is to some extent due to the increase in the number of treated ties used, with tie plates for protective purposes, and is also partly due to the greater mileage of new rail employed for renewals. This in turn necessitated increased expenditures for other track materials, including the purchase and application of stone ballast. It is the intention of the administration as rapidly as financial conditions will permit to extend the use of stone ballast on high speed and important passenger routes. A generally improved standard of maintenance, with bridge improvements, permits the use of heavier power, with consequently reduced transportation costs.

MAINTENANCE OF EQUIPMENT

While this group of expenses also shows an increase, the two maintenance accounts combined exhausted nearly 1 per cent less of the year's gross earnings. Maintenance of equipment expenses increased by 3·82 per cent as against the increase in gross earnings of 8·6 per cent. Motive power maintenance showed practically no increase, the extra expenditure being more than accounted for by the increase in the cost of freight train car repairs. Under an authorized

programme provision is made for modernizing certain classes of cars to fit them for use in the heavier trains now being operated, thus extending their period of use and reducing the expense of their upkeep; this is recognized as good practice, and during the period in which such a programme is being carried out heavier charges for current repairs are naturally incurred.

TRANSPORTATION EXPENSES

The present Board of the Canadian National Railways, in submitting its first annual report for the year ended December 31, 1923, pointed out that a determined attack would be made on transportation expenses to reduce such expenses to a minimum as the business of the company increased. In the year 1926 substantial progress was made in this direction because, while gross earnings increased by 8·6 per cent, transportation expenses increased by less than 1 per cent, with the result that the transportation charge against each dollar earned was reduced from 43·51 cents to 40·43 cents. In the 1923 report the statement was made that transportation expenses offered a fruitful field for economy. It is therefore proper to submit the following table of comparison to show the progress made in the last four years in this important measure of efficiency generally known as the transportation ratio or, more completely, the ratio of transportation expenses to gross earnings.

1922.....	49·06
1923.....	47·66
1924.....	46·71
1925.....	43·51
1926.....	40·43

The figures in the above table include operations of the Central Vermont Railway.

To state perhaps more vividly the importance of the improvement achieved, it may be said that if transportation expenses had absorbed in 1926 the same percentage of the gross earnings as in 1922, the net earnings of the system would have been reduced by 49 per cent or by \$23,800,000.

TRAFFIC, MISCELLANEOUS AND GENERAL EXPENSES

These expenses increased slightly during the year, but in each case absorbed a smaller percentage of the gross earnings than in 1925.

TOTAL OPERATING EXPENSES AND NET EARNINGS

Total operating expenses increased by \$7,079,804.49 as compared with an increase in gross revenue of \$21,861,536.09, leaving an increase in the net earnings of \$14,781,731.60 or 44·2 per cent.

It is but fair to call attention to the fact that during the first years of system consolidation there have been many opportunities for economy. Much of this field has been exhausted and, while efficiency and lower operating costs will be rigorously sought, it is not probable that corresponding percentage improvements can be maintained, especially when it is remembered that certain wage increases have already been granted to employees, and others are in negotiation which will tend to affect operating results.

FINANCE

For the Dominion fiscal year ending March 31, 1927, the sum of not exceeding \$31,000,000 was requested from the Government for Canadian National purposes. \$10,000,000 of this amount has been received in cash. The remainder can be provided under authority of an Act passed at the present session of Parliament. As gross and net earnings for 1926 were larger than it was expected they would be, the full amount of \$21,000,000 will not be required.

The funded debt retirements during the year were:—

Equipment trust certificates of various issues.....	\$5,663,400
Payments under various sinking funds and otherwise.....	520,658
Total.....	<u>\$6,184,058</u>

TRAFFIC MOVEMENT

Generally speaking, freight car loadings on all lines were better throughout the year than in 1925. Congestion in elevators at the head of the lakes in February necessitated embargoes which were not lifted until April, thus adversely affecting the eastward grain movement in Western Canada during that period. During the same period, however, grain moved in much larger volume to Vancouver than in 1925, and there was also a good grain movement by rail on the lines east of the head of the lakes. Navigation on the Great Lakes did not open until May 3, which was much later than usual. Grain then moved in large volume to the lake head. In September the grain movement in Western Canada was very light, extending into October, and December was a particularly bad month, having little over half the grain movement of 1925 to the lake head.

Movement of grain to Vancouver in the last five months of the year was only about 55 per cent of the 1925 volume. Movement of grain to Prince Rupert commenced in October and averaged 765 cars per month for the last three months of the year.

Apart from the fluctuations in the grain movement, freight traffic continued steady throughout the year. The increase in revenue freight ton-miles moved by train was 6.9 per cent, whereas the train miles in freight service increased only 6.2 per cent.

Passenger traffic was generally good and produced an increase in revenue of 3.9 per cent, whereas passenger train mileage including unit car mileage increased 1 per cent only.

RATES

The question of freight rates continues to be one of importance and some anxiety. It is not the province of the Board of Directors to argue for or against higher freight rates, but a distinct responsibility rests upon the Board to direct attention to the effect of alterations in the rate structure which would reduce the gross revenues of the system. The Board is of opinion that the welfare of the Dominion would be best served if its railways were allowed rates which would enable them not only to maintain solvency, but to make those improvements and provide those facilities which are from time to time necessary to meet the constantly increasing traffic requirements of a rapidly growing country. In so far as the Canadian National Railways are concerned, the property is owned by the people of Canada, and, in the last analysis, the financial position is in their hands. However, the board ventures to express the thought—as it has indeed on previous occasions—that freight rates cannot be constantly decreased and net earnings continue to increase. With fair rates it has been possible to reduce to a minimum the demands of the railways on the public treasury. The Canadian National Railways are emerging from a condition which may be conservatively described as unsatisfactory; they have reached the point where they are paying interest out of net earnings on all the securities held by the public, and, furthermore, they are furnishing a service which the board feels is satisfactory to the shipping public. Would it not be wise to allow that condition to continue and to improve?

INDUSTRIAL DEVELOPMENT

New industries continue to be established at points on the Canadian National Railways in large numbers. There has been a marked activity in the establishment of pulp and paper plants. Seventeen new plants connected with this industry were brought into operation during the year, mostly in the province of Quebec. Water power development is being rapidly pushed in that and other provinces. A large number of new industries were located on the Canadian National Railways, involving expenditures running into millions of dollars. There is every reason to believe that these extensive investments were provoked by confidence in the future of Canada.

PURCHASING AND STORES DEPARTMENTS

Generally speaking, there was little change in the price of materials during the year. Notwithstanding the increased business handled during the year, the value of materials and supplies in stock at the end of 1926 was less by \$5,147,703 than at the end of 1925. This indicates that the special attention given to stocks is having satisfactory results.

Owing to the recent miners' strike in Great Britain there was an unusual demand on United States and Canadian mines for coal for shipment abroad, but the requirements of the System were fully taken care of at reasonable prices by contracts entered into early in 1926.

CONSTRUCTION

During the year 193·53 miles of new line were placed in operation, including the following:—

Turtleford, southeasterly 42·5 miles, Warden-Hanna, 29·18 miles, Bengough-Willowbunch, 28·49 miles, Central Butte, towards Dunblane, 25·98 miles, Acadia Valley Branch, 24·6 miles, Pine Falls extension, 19·5 miles, St. Paul, southeasterly, 19·55 miles.

In addition to this, 117 miles of track were laid and 65 miles were graded.

ROUYN LINE

The construction by the National Transcontinental Railway Branch Lines Company of its line from Taschereau to Rouyn, which was commenced in December, 1925, is now practically completed and as was intended is being operated by the Canadian National Railways on behalf of the Government. It is proving a valuable traffic producer.

WAGES AND LABOUR

The "Co-operative plan" adopted in conjunction with the shops craft employees some two years ago has worked with much satisfaction, and a study is being made to determine the practicability of extending a similar movement to employees in the maintenance of way department.

Late in the year a situation developed with respect to the wage position which demanded immediate consideration and in certain of its aspects required joint action by the Canadian Pacific Railway and the National System. After careful and anxious consideration an amicable arrangement was made which was thought to be to the interest of the immediate parties involved and of the Dominion itself. Following upon this adjustment negotiations were undertaken and others are in discussion which will result in further increases. While the burden upon the company's expenses will be considerable, it is believed by your board that the zeal, efficiency and loyalty of all of the employees justify financial recognition, and it is confidently believed that a large part of the money so spent will, in the course of time, be saved through improved good feeling and consequent efficiency.

HOTEL DEPARTMENT

The gross revenue from hotels showed an increase of \$295,612 as compared with an increase of \$258,016 in expenses, leaving a net operating loss of \$38,769 which was less by \$37,596 than the corresponding loss in the previous year.

An extension of the Chateau Laurier will be made to meet the ever-growing demand for accommodation at the capital city.

IMMIGRATION

Immigration continues to be one of the most important activities of the National Railway System. The officers of the two Canadian transcontinental railways specifically charged with immigration have reached an understanding with the Canadian Government to extend the co-operative agreement for a further period of three years from which good results are expected.

During the past year 31,536 European settlers were brought out by the Canadian National Railways, as compared with 9,582 in 1925; the number of British included in these figures being 8,003 and 3,883 respectively. 335 families from the United States were secured for Western Canada, quite a number of whom have taken up Canadian National lands. At the end of the year there were in effect nine different arrangements under which aid in one form or another may be given to intending immigrants. In connection with those arrangements and immigration generally, also with the development of natural resources in territory adjoining the lines of the system and elsewhere, a great deal of educational and preparatory work has been undertaken from which good results may confidently be expected in the future.

BETTERMENTS

The program under this head, providing for many improvements in the railway's transportation plant, was continued during the year, including work on the ocean terminals at Halifax, Toronto grade separation and terminal improvements, also similar work at Chicago, Detroit and Edmonton, and a new train shed for Saint John, N.B.

Other work included the following: new yard and engine facilities at Jonquiere, Que.; new yards and track at Clifton Junction, Niagara Falls; three-track ferry slip at Windsor, Ont.; new connection near Solomon, Alberta; additions to Jasper Park Lodge and reconstruction work at Minaki Lodge; further gauge standardization on the Prince Edward Island Railways. About 60 miles of rock ballasting has been done on the main line between Montreal and Toronto.

Two new car ferries for service on lake Michigan were ordered, one of which was put into service in December, the second one being launched January 19, 1927.

TAXES

The increase of \$816,400 in this account is mainly due to a charge of \$500,000 for taxes agreed to be paid by the National Railways to the provinces of Nova Scotia, New Brunswick and Prince Edward Island, for the years 1925 and 1926, and to provision in the accounts for income taxes payable to the United States on the improved net income of the lines in the United States.

INSURANCE

The Insurance Fund which covers the properties of both the Canadian National Railways and the Canadian Government Merchant Marine Limited, amounted at December 31, 1926, to \$8,666,116 as shown by the accounts. This fund is invested either in cash or securities, chiefly Dominion of Canada obligations. After providing for losses sustained but not settled, the total surplus of the fund at December 31, 1926, was \$8,049,552. The increase during

the year was \$1,667,567. The losses chargeable to the fund during the year amounted to \$936,720, as compared with \$1,202,893 for the year 1925. The fire losses show a decrease of \$362,590. The largest fire loss amounted to approximately \$21,000 and only in three other cases did any individual fire loss amount to over \$10,000. Apart from these fires the other railway losses were all of small amounts. The improvement as compared with last year's position is indicative of the response to the fire prevention campaign.

PENSION

The following employees, with fifty or more years of service, were placed on pension during the year, and their records furnish a fine testimonial to the fidelity and loyalty with which they have served the Company for more than half a century. The best wishes of the management are extended to them for a long and well-merited period of retirement:—

Service		Service		Service	
Brent, F. W.....	57	Ferriter, Eugene....	56	McMurphy, J.....	54
Carr, W. F.....	52	Forrester, W. H.....	52	Merrifield, J.....	53
Coulthurst, A. A....	52	Griffin, P.....	53	Mitchell, G. A.....	55
Dalrymple, T. A....	59	Hovey, A.....	52	*Mock, J.....	53
Davis, J. R.....	53	Lapointe, F.....	53	Morrissey, J.....	52
Dougherty, J.....	52	Logan, R.....	55	Pemister, G.....	57
Duckworth, W. J....	54	McMillan, J.....	50	Purdue, J.....	54
Ellis, J. G.....	50				

*It is regretted that Mr. John Mock died shortly after retirement.

The board records with pride and admiration that the following employees deserve honourable mention for life saving acts and efforts:—

Anger, Joseph.	Kneller, Albert E.	Morrison, Robert.
Cornish, George.	Main, John.	Sharkey, A. W.
Hyndman, E.	McKnight, Edgar.	Watson, T. G.

It is greatly regretted that Mr. W. H. Sharpe, painter, Point St. Charles shops, lost his life in an attempt to prevent a drowning accident at Old Orchard Beach, in September.

Owing to ill-health, Dr. J. A. Hutchison retired from service at the end of the year. This was much regretted by the directors in view of his long and honourable service as Chief Medical Officer and otherwise.

GENERAL

Grand Trunk Pacific 4 per cent Debenture Stock.—The scheme of arrangement under which Canadian National Guaranteed Stock will be issued in exchange has been assented to by the holders of about ninety per cent of the 4 per cent Debenture stock. The Dominion Act authorizing the carrying out of the scheme, entitled "The Grand Trunk Pacific Securities Act, 1927", was passed at the present session of Parliament and became effective on February 18, 1927. The scheme was arrived at after friendly discussions between representatives of the railways and the debenture stockholders and an advisory committee composed of the Rt. Hon. Reginald McKenna, Sir George May, Mr. E. R. Peacock and Mr. D. Berdoo Wilkinson, whose services were given gratuitously and were much appreciated. The board desires to record its gratitude to the gentlemen above mentioned.

The directors feel that the remarkably good operating results obtained in 1926 could not have been attained except through the whole-hearted efforts of officers and employees working in thorough harmony for a common cause, and are very glad to acknowledge the inestimable value of the excellent esprit de corps which obtains throughout the System, and to express their thanks for the loyal service rendered by officers and employees.

H. W. THORNTON,
Chairman and President.

CANADIAN NATIONAL RAILWAY SYSTEM

(INCLUDING THE CENTRAL VERMONT RAILWAY)

CONSOLIDATED BALANCE SHEET AT DECEMBER 31, 1926

ASSETS	
<i>Investments—</i>	
701 Investment in road and equipment.....	\$ 1,886,449,586 30
702 Improvements on leased railway property.....	5,964,867 63
703 Sinking funds:	
System securities at par.....	\$ 7,530,000 13
Other assets at cost.....	4,886,537 66
	12,416,537 79
704 Deposits in lieu of mortgaged property sold.....	5,538,985 66
705 Miscellaneous physical property.....	55,536,066 08
706 Investments in affiliated companies:	
"A" Stocks.....	1,770,403 45
"B" Bonds.....	12,331,565 45
"D" Advances.....	613,188 09
	14,715,156 99
707 Other investments.....	5,869,507 30
	<u>\$ 1,986,490,707 75</u>
<i>Current Assets—</i>	
708 Cash.....	27,569,771 24
711 Special deposits.....	7,154,503 51
712 Loans and bills receivable.....	27,576 97
713 Traffic and car-service balances receivable.....	2,025,518 30
714 Net balances receivable from agents and conductors.....	6,307,103 55
715 Miscellaneous accounts receivable.....	8,107,259 99
716 Materials and supplies.....	38,271,283 26
717 Interest and dividends receivable.....	311,959 20
718 Rents receivable.....	151,410 45
719 Other current assets.....	152,820 51
	<u>90,079,206 98</u>
<i>Deferred Assets—</i>	
720 Working fund advances.....	544,781 61
721 Insurance and other funds—Railway and C.G.M.M.....	9,233,122 35
722 Other deferred assets.....	14,734,444 06
	<u>24,512,348 02</u>
<i>Unadjusted Debits—</i>	
723 Rents and insurance premiums paid in advance.....	8,935 75
724 Discount on capital stock.....	190,500 00
725 Discount on funded debt.....	4,995,313 10
727 Other unadjusted debits.....	5,128,455 14
	<u>10,323,203 99</u>
	<u>\$ 2,111,405,466 74</u>
NOTE.—The title of the Canadian Northern Ontario Railway and the Canadian Northern Quebec Railway Companies to lands carried in "Miscellaneous Physical Property" at \$7,318,140 has been questioned by the Ontario and Quebec provincial governments.	
LIABILITIES	
<i>Stock—</i>	
751 Capital stock.....	\$ 271,032,348 70
752 Stock liability for conversion.....	10,600 00
	<u>\$ 271,042,948 70</u>
<i>Governmental grants—</i>	
754 Grants in aid of construction.....	16,416,351 31
<i>Long term debt—</i>	
755 Funded debt unmatured.....	935,383,109 74
<i>Dominion of Canada Account—</i>	
Funded debt unmatured.....	\$ 33,048,000 00
Receiver's certificates.....	53,403,855 11
Loans from Dominion of Canada.....	507,848,511 89
	594,300,367 00
Interest on above accrued but unpaid.....	193,951,356 64
Appropriation account Canadian Government Railways.....	437,412,032 64
	<u>1,225,663,756 28</u>
	<u>2,161,046,866 02</u>

Current Liabilities—

758 Loans and bills payable.....	1,900 00	
759 Traffic and car-service balances payable.....	5,712,753 36	
760 Audited accounts and wages payable.....	17,173,510 28	
761 Miscellaneous accounts payable.....	4,481,248 37	
762 Interest matured unpaid.....	5,626,797 07	
764 Funded debt matured unpaid.....	422,543 14	
766 Unmatured interest accrued.....	8,508,495 70	
767 Unmatured rents accrued.....	422,350 36	
768 Other current liabilities.....	274,240 34	
		42,623,838 62

Deferred Liabilities—

769 Liability for provident funds.....	34,513 62	
770 Other deferred liabilities.....	4,582,309 78	
		4,616,828 40

Unadjusted Credits—

771 Tax liability.....	2,439,884 57	
773 Insurance and casualty reserves—Railway and C.G.M.M....	9,107,247 12	
775 Accrued depreciation—road.....	2,410,414 38	
776 Accrued depreciation—equipment.....	6,707,437 25	
777 Accrued depreciation—Miscellaneous physical property.....	779,519 61	
778 Other unadjusted credits.....	3,154,803 97	
		24,599,306 90

Corporate Surplus—

779 Additions to property through income and surplus.....	1,778,964 70	
780 Funded debt retired through income and surplus.....	967,000 00	
781 Sinking fund reserves.....	575,283 99	
783 Appropriated surplus.....	2,058,372 19	
784 Profit and loss—Balance.....	Deficit 414,320,294 09	
		408,940,673 21
		\$ 2,111,405,466 74

J. M. ROSEVEAR,
General Comptroller.

We have examined the books and records of the Companies comprising the Canadian National Railway System for the twelve months ended December 31, 1926. The investments in road and equipment appearing in the books of the companies as at January 1, 1923, were accepted by us.

We certify that, in our opinion, the above Consolidated Balance Sheet is properly drawn up so as to exhibit a true and correct view of the affairs of the System, as at December 31, 1926, and we further certify that, in our opinion, the attached Income and Profit and Loss Accounts for the year ended December 31, 1926, are correctly stated.

GEORGE A. TOUCHE & Co.,
Chartered Accountants, Auditors.

March 16, 1927.

PROFIT AND LOSS ACCOUNT, 1926

Debits—

611 Debit balance Canadian National Railway System at January 1, 1926.....	\$ 385,712,040 41	
Add Central Vermont Railway System debit balance at January 1, 1926.....	5,187,178 63	
	\$ 390,899,219 04	
Deduct Hudson Bay Railway eliminated from C.N. System accounts.....	287,316 65	
		\$ 390,611,902 39
612 Debit balance transferred from income.....	29,894,072 93	
613 Surplus applied to Sinking and Other Reserve Funds.....	3,336 15	
615 Surplus appropriated for investment in physical property.....	32,179 54	
618 Miscellaneous appropriations of surplus.....	84,484 15	
619 Loss on retired road and equipment.....	2,173,610 68	
620 Delayed income debits.....	415 18	
622 Adjustment of land surplus account.....	32,428 87	
		\$ 422,832,429 89

Credits—

603 Profit on road and equipment sold.....	164,826 46	
605 Unrefundable overcharges.....	26,515 75	
606 Donations.....	108,800 05	
607 Miscellaneous credits and debits, net.....	8,211,993 54	
Debit balance forward to balance sheet.....	414,320,294 09	
		\$ 422,832,429 89

INCOME STATEMENT

	Year ending December 31, 1926	Year ending December 31, 1925
	\$ cts.	\$ cts.
501 Railway operating revenues.....	275,570,310 28	253,708,774 19
531 Railway operating expenses.....	227,345,280 64	220,265,476 15
Net revenue from railway operations.....	48,225,029 64	33,443,298 04
532 Railway tax accruals.....	5,281,817 62	4,465,377 74
533 Uncollectible railway revenues.....	50,388 42	59,791 74
Railway operating income.....	42,892,823 60	28,918,128 56
502 Revenues from miscellaneous operations.....	2,301,547 40	2,010,800 95
534 Expenses of miscellaneous operations.....	2,284,312 71	2,041,189 12
Net Revenue from Miscellaneous operations.....	17,234 69	30,388 17
535 Taxes on miscellaneous operations.....	66,211 96	73,486 99
Total operating income.....	42,843,846 33	28,814,253 40
504 Rent from locomotive.....	268,839 96	196,593 26
505 Rent from passenger train cars.....	252,095 52	211,347 93
506 Rent from floating equipment.....	150 00	337 30
507 Rent from work equipment.....	352,012 29	316,996 34
508 Joint facility rent income.....	1,068,235 48	1,029,439 95
509 Income from lease of road.....	91,374 92	85,640 54
510 Miscellaneous rent income.....	633,544 69	1,205,650 55
511 Miscellaneous non-operating physical property.....	204,263 28	192,138 58
512 Separately operated properties—Profit.....	1,606,279 99	1,179,057 22
513 Dividend income.....	413,227 50	386,958 91
514 Income from funded securities.....	642,732 41	573,124 59
515 Income from Unfunded securities and accounts.....	1,269,328 73	1,461,087 88
516 Income from sinking and other reserve funds.....	736,906 86	634,785 17
519 Miscellaneous income.....	83,835 66	222,069 62
Total non-operating income.....	7,622,827 29	7,695,227 84
Gross income.....	50,466,673 62	36,509,481 24
536 Hire of freight cars—Debit balance.....	3,947,605 83	1,861,208 49
537 Rent for locomotives.....	33,391 93	26,849 30
538 Rent for passenger train cars.....	364,675 04	408,900 82
539 Rent for floating equipment.....	9,224 29	21,748 16
540 Rent for work equipment.....	13,642 70	6,173 73
541 Joint facility rents.....	958,463 53	682,064 68
542 Rent for leased roads.....	1,487,040 49	1,478,437 79
543 Miscellaneous rents.....	111,921 64	117,904 58
544 Miscellaneous tax accruals.....	162,485 89	162,061 57
545 Separately operated properties—Loss.....	646,746 73	759,059 63
546 Interest on funded debt.....	39,701,896 35	40,966,558 73
546 Interest on Dominion Government advances.....	32,090,453 66	31,450,381 89
547 Interest on unfunded debt.....	133,051 34	116,968 24
548 Amortization of discount on funded debt.....	518,886 34	529,650 83
551 Miscellaneous income charges.....	120,692 95	61,571 09
Miscellaneous appropriations of income.....	60,567 84	57,606 44
Total deductions from gross income.....	80,360,746 55	78,707,145 97
Net income deficit.....	29,894,072 93	42,197,664 73

RAILWAY OPERATING REVENUES AND EXPENSES

	Year ending December 31, 1926	Year ending December 31, 1925
	\$ cts.	\$ cts.
<i>Railway operating revenues:—</i>		
101 Freight.....	207,157,028 09	187,763,637 13
102 Passenger.....	39,427,264 87	37,963,479 53
103 Excess baggage.....	242,890 44	238,443 05
104 Sleeping car.....	2,204,070 53	1,952,221 20
105 Parlor and chair car.....	290,309 87	277,529 51
106 Mail.....	3,688,356 86	3,693,646 75
107 Express.....	13,954,167 88	13,504,380 15
108 Other passenger-train.....	29,592 66	125,183 91
109 Milk.....	781,320 90	753,552 10
110 Switching.....	2,491,106 73	2,420,560 94
111 Special service train.....	149,893 83	69,291 66
112 Other freight train.....	57 28	7,518 08
114 Water transfers—Passenger.....	9,406 80	3,992 20
115 Water transfers—Vehicles and live stock.....	25,318 76	16,367 67
116 Water transfers—Other.....	1,721 50	621 50
131 Dining and buffet.....	1,506,207 20	1,436,527 16
132 Restaurant.....	59,780 18	73,597 72
133 Station, train and boat privileges.....	181,732 64	175,743 80
134 Parcel room.....	113,575 31	113,398 70
135 Storage—Freight.....	196,970 73	194,177 06
136 Storage—Baggage.....	52,602 15	51,650 41
137 Demurrage.....	833,738 70	689,487 04
138 Telegraph and telephone.....	2,507 28	2,559 40
139 Grain elevator.....	391,408 87	502,988 19
141 Power.....	14,711 86	.....
142 Rents of buildings and other property.....	368,738 54	336,153 21
143 Miscellaneous.....	1,546,898 93	1,433,892 60
151 Joint facility—Credit.....	26,787 62	22,763 39
152 Joint facility—Debit.....	118,671 41	99,553 71
Total operating revenues.....	275,570,310 28	253,708,774 19
<i>Railway operating expenses:—</i>		
Maintenance of way and structures.....	48,536,502 94	44,753,310 38
Maintenance of equipment.....	51,211,820 99	49,324,910 70
Traffic.....	7,026,004 70	6,902,501 84
Transportation.....	111,393,757 98	110,386,974 93
Miscellaneous operations.....	2,336,041 37	2,272,917 98
General.....	7,881,495 87	7,520,303 27
Transportation for investment—Credit.....	1,040,343 21	895,442 95
Total operating expenses.....	227,345,280 64	220,265,476 15

DEPARTMENT OF RAILWAYS AND CANALS

RAILWAY OPERATING EXPENSES

	Year ending December 31, 1926	Year ending December 31, 1925
	\$ cts.	\$ cts.
Maintenance of Way and Structures—		
201 Superintendence.....	3,226,766 89	3,145,789 12
202 Roadway maintenance.....	4,134,372 68	4,234,709 56
206 Tunnels and subways.....	25,122 85	42,222 67
208 Bridges, trestles and culverts.....	3,089,711 29	3,559,960 53
212 Ties.....	8,763,429 57	7,374,815 95
214 Rails.....	3,072,789 36	2,988,903 58
216 Other track material.....	2,131,691 34	2,188,914 42
218 Ballast.....	713,680 98	487,332 27
220 Track laying and Surfacing.....	13,452,139 26	11,871,850 12
221 Right of way fences.....	414,649 64	460,856 20
223 Snow and sand fences and snow sheds.....	49,432 04	36,494 12
225 Crossings and signs.....	502,443 43	498,475 64
227 Station and office buildings.....	1,796,609 68	1,569,862 58
229 Roadway buildings.....	202,021 15	187,972 94
231 Water stations.....	614,769 43	553,762 51
233 Fuel stations.....	201,168 97	183,017 54
235 Shops and enginehouses.....	1,453,673 39	1,503,528 09
237 Grain elevators.....	60,497 88	55,726 33
241 Wharves and docks.....	215,452 24	144,554 16
243 Coal and ore wharves.....	13,082 48	25,158 08
245 Gas producing plants.....	555 05	266 57
247 Telegraph and telephone lines.....	528,015 06	502,743 07
249 Signals and interlockers.....	431,718 50	432,727 56
253 Power plant buildings.....	30,908 96	3,270 81
255 Power substation buildings.....	283 24	69
257 Power transmission systems.....	9,576 61	10,839 52
259 Power distribution systems.....	28,177 36	24,624 72
261 Power line poles and fixtures.....	3,729 69	88 28
265 Miscellaneous structures.....	2,142 14	4,303 94
267 Paving.....	817 40	11,080 32
269 Roadway machines.....	264,649 47	264,318 54
271 Small tools and supplies.....	640,683 23	542,319 09
272 Removing snow, ice and sand.....	2,440,884 42	1,816,048 03
273 Assessments for public improvements.....	6,937 51	5,580 82
274 Injuries to Persons.....	292,270 87	286,753 25
275 Insurance.....	424,036 08	394,641 18
276 Stationery and printing.....	74,684 60	77,525 12
277 Other expenses.....	21,267 33	28,257 29
278 Maintaining joint tracks, yards and other facilities, Dr.....	366,392 51	332,977 13
279 " " " Cr.....	1,260,857 41	1,190,653 69
Depreciation—U.S. lines only.....	96,125 77	91,691 73
Total.....	48,536,502 94	44,753,310 38

RAILWAY OPERATING EXPENSES—*Continued*

	Year ending December 31, 1926		Year ending December 31, 1925	
	\$	cts.	\$	cts.
<i>Maintenance of Equipment—</i>				
301 Superintendence.....	1,908,282	94	1,790,721	42
302 Shop machinery.....	1,323,824	94	1,241,970	98
304 Power plant machinery.....	90,368	02	84,529	76
306 Power substation apparatus.....	1,004	37	479	09
308 Steam locomotives—Repairs.....	16,598,797	54	16,522,002	00
310 “ “ Retirements.....	652,357	84	1,506,515	45
311 Other locomotives—Repairs.....	32,087	53	45,287	51
314 Freight Train Cars—Repairs.....	17,949,560	79	15,490,115	49
316 “ “ Retirements.....	1,179,763	77	1,569,393	32
317 Passenger Train Cars—Repairs.....	6,758,719	33	6,480,021	19
319 “ “ Retirements.....	221,012	32	99,581	51
320 Motor Equipment of cars—Repairs.....	182,651	94	64,452	61
322 “ “ Retirements.....	21,251	46		
323 Floating equipment—Repairs.....	169,803	41	169,049	86
326 Work equipment —Repairs.....	1,899,116	26	1,933,427	93
328 “ “ Retirements.....	103,077	13	256,148	60
329 Miscellaneous equipment—Repairs.....	17,625	48	17,034	41
331 “ “ Retirements.....	3,443	60	1,492	72
332 Injuries to persons.....	313,911	07	277,835	27
333 Insurance.....	475,426	34	496,904	32
334 Stationery and printing.....	86,746	25	85,193	01
335 Other expenses.....	36,283	95	43,449	85
336 Maintaining joint equipment at terminals, Dr.....	71,016	86	56,325	14
337 “ “ “ Cr.....	202,681	71	192,416	34
Depreciation—U.S. lines only.....	1,318,369	56	1,285,395	60
Total.....	51,211,820	99	49,324,910	70
<i>Traffic Expenses—</i>				
351 Superintendence.....	2,013,666	66	1,929,680	60
352 Outside agencies.....	2,585,389	08	2,516,559	58
353 Advertising.....	1,136,587	14	1,061,487	66
353 Radio.....	256,276	70	240,686	49
354 Traffic associations.....	85,941	39	95,319	67
356 Industrial bureaus.....	75,608	73	63,368	32
356 Colonization, agriculture and natural resources.....	470,684	05	448,300	40
356 British Empire Exhibition.....	437	55	60,538	47
357 Insurance.....	743	63	957	37
358 Stationery and printing.....	376,641	80	388,864	87
359 Other expenses.....	24,027	97	96,738	41
Total.....	7,026,004	70	6,902,501	84

RAILWAY OPERATING EXPENSES—Continued

	Year ending December 31, 1926		Year ending December 31, 1925	
	\$	cts.	\$	cts.
<i>Transportation Rail Line—</i>				
371 Superintendence.....	4,122,148	82	4,089,594	85
372 Dispatching trains.....	1,483,882	02	1,459,509	52
373 Station employees.....	17,137,605	66	16,996,169	82
374 Weighing, inspection and demurrage Bureaus.....	77,150	37	73,725	34
375 Coal and ore wharves.....	49,301	32	111,568	37
376 Station supplies and expenses.....	1,475,145	86	1,488,780	82
377 Yardmasters and yard clerks.....	2,713,373	56	2,535,263	96
378 Yard conductors and brakemen.....	5,487,222	34	5,067,110	58
379 Yard, switch and signal tenders.....	729,118	97	730,345	63
380 Yard enginemen.....	3,977,190	16	3,579,392	25
381 Yard motormen.....	32,909	25	27,628	06
382 Fuel for yard locomotives.....	4,813,568	71	4,916,360	31
383 Yard switching power produced.....	17,572	58	15,845	67
384 " " " Purchased.....	55,307	62	44,231	57
385 Water for yard locomotives.....	197,338	06	193,286	28
386 Lubricants for yard locomotives.....	52,599	63	48,926	52
387 Other supplies for yard locomotives.....	47,965	03	46,869	07
388 Enginehouse expenses—Yard.....	1,511,706	40	1,469,719	31
389 Yard supplies and expenses.....	127,162	40	120,836	39
390 Operating joint yards and terminals, Dr.....	934,189	45	962,882	05
391 " " " Cr.....	1,532,119	33	1,411,499	12
392 Train enginemen.....	11,046,409	29	10,431,339	09
393 Train motormen.....	104,352	61	80,598	88
394 Fuel for train locomotives.....	20,657,673	57	21,772,943	95
395 Train power produced.....	13,859	01	12,579	92
396 " " " purchased.....	61,113	34	70,918	78
397 Water for train locomotives.....	1,089,275	51	1,085,100	02
398 Lubricants for train locomotives.....	295,521	06	308,973	49
399 Other supplies for train locomotives.....	211,075	28	204,269	75
400 Enginehouse expenses—Train.....	3,799,111	38	3,970,362	43
401 Trainmen.....	12,114,975	55	11,564,948	01
402 Train supplies and expenses.....	5,106,008	29	4,837,443	86
403 Operating sleeping cars.....	1,048,017	13	987,223	35
404 Signal and interlocker operation.....	572,153	78	573,110	10
405 Crossing protection.....	706,680	42	734,019	47
406 Drawbridge operation.....	113,138	94	119,555	03
407 Telegraph and telephone operation.....	66,126	79	88,096	44
408 Operating floating equipment.....	1,085,448	24	1,061,434	27
409 Express service.....	6,183,186	74	6,112,992	71
410 Stationery and printing.....	740,876	61	776,140	33
411 Other expenses.....	327,645	87	343,381	27
412 Operating joint tracks and facilities, Dr.....	249,545	67	216,658	86
413 " " " Cr.....	539,205	61	471,913	77
414 Insurance.....	424,300	24	424,196	35
415 Clearing works.....	465,831	98	460,159	23
416 Damage to property.....	151,469	46	125,760	78
417 Damage to live stock on right of way.....	57,060	85	60,012	78
418 Loss and Damage—Freight.....	1,027,228	60	1,139,394	96
419 " " " Baggage.....	4,125	75	4,910	90
420 Injuries to persons.....	700,412	70	725,816	34
Total.....	111,393,757	98	110,386,974	93

RAILWAY OPERATING EXPENSES—*Concluded*

	Year ending December 31, 1926	Year ending December 31, 1925
	\$ cts.	\$ cts.
<i>Miscellaneous Operations—</i>		
441 Dining and buffet service.....	2,026,081 82	1,967,673 49
442 Restaurants.....	68,744 30	66,229 88
443 Grain elevators.....	188,553 46	214,780 46
445 Producing power sold.....	26,689 37	.....
446 Other miscellaneous operations.....	25,972 42	24,234 15
Total.....	2,336,041 37	2,272,917 98
<i>General Expenses—</i>		
451 Salaries and expenses of general officers.....	1,010,691 01	1,042,980 78
452 Salaries and expenses of clerks and attendants.....	3,871,334 21	3,941,964 49
453 General office supplies and expenses.....	447,450 95	491,909 29
454 Law expenses.....	542,189 39	504,837 95
455 Insurance.....	25,332 20	25,726 67
456 Relief department expenses.....	27,500 00	27,500 00
457 Pensions.....	1,189,590 98	829,223 65
458 Stationery and printing.....	196,781 18	191,725 87
459 Valuation expenses.....	42,496 77	35,783 51
460 Other expenses.....	530,783 88	432,336 05
461 General joint facilities, Dr.....	6,989 54	6,960 51
462 " " " Cr.....	9,644 24	10,645 50
Total.....	7,881,495 87	7,520,303 27

EXPENDITURES, LESS RETIREMENTS, DURING THE YEAR 1926, APPLICABLE TO INVESTMENT IN ROAD AND EQUIPMENT

<i>Road—</i>	
1 Engineering.....	\$ 398,475 32
2 Land for transportation purposes.....	1,955,237 25
3 Grading.....	2,671,624 86
5 Tunnels and subways.....	52,883 40
6 Bridges and culverts.....	2,420,219 78
8 Ties.....	826,043 03
9 Rails.....	1,712,597 45
10 Other track material.....	2,354,468 91
11 Ballast.....	1,164,872 17
12 Track laying and surfacing.....	1,159,025 80
13 Right-of-way fences.....	209,739 64
14 Snow and sand fences and snow sheds.....	18,353 19
15 Crossings and signs.....	628,385 78
16 Station and office buildings.....	1,206,992 93
17 Roadway buildings.....	136,953 75
18 Water stations.....	349,755 69
19 Fuel stations.....	149,225 78
20 Shops and enginehouses.....	1,404,901 58
21 Grain elevators.....	1,174,966 97
23 Wharves and docks.....	191,578 13
25 Gas producing plants.....	283 28
26 Telegraph and telephone lines.....	106,061 06
27 Signals and interlockers.....	87,389 05
29 Power plant buildings.....	14,300 40
30 Power sub-station buildings.....	1,501 10
31 Power transmission systems.....	1,011 41
32 Power distribution systems.....	33,669 52
33 Power lines, poles and fixtures.....	3,798 41
34 Underground conduits.....	2,087 41
35 Miscellaneous structures.....	44,951 78
36 Paving.....	23,225 00
37 Roadway machines.....	20,107 75
38 Roadway small tools.....	20,528 23
39 Assessments for public improvements.....	113,130 29
40 Revenues and operating expenses during construction.....	20 93
43 Other expenditure—Road.....	3,549 06
44 Shop machinery.....	272,136 06
45 Power plant machinery.....	27,858 97
46 Power sub-station apparatus.....	6,618 39
47 Unapplied construction material and supplies.....	15,658 25
	18,538,152 62

EXPENDITURES, LESS RETIREMENTS, DURING THE YEAR 1926, APPLICABLE TO INVESTMENT IN ROAD AND EQUIPMENT—*Concluded**Equipment—*

51 Steam locomotives.....	248,924 80
52 Other locomotives.....	64,322 26
53 Freight train cars.....	595,158 91
54 Passenger train cars.....	785,293 66
55 Motor equipment of cars.....	14,736 58
56 Floating equipment.....	1,226,226 54
57 Work equipment.....	622,187 74
58 Miscellaneous equipment.....	36,406 79
	<u>2,105,090 36</u>

General—

72 General officers and clerks.....	5,826 37
73 Law.....	19 18
74 Stationery and printing.....	8,434 03
75 Taxes.....	1,507 50
76 Interest during construction.....	244,971 91
77 Other expenditures—General.....	22,791 23
	<u>237,967 76</u>

Total.....	20,881,210 74
Investment expenditures under suspense appropriations.....	587,778 34
Investment expenditures by separately operated properties.....	1,802,712 13
Transfer between balance sheet accounts not applicable to years' expenditures.....	<u>4,283,617 08</u>

Change in A/c 701 during year..... 17,812,527 45

Balance at January 1, 1926—

Canadian National Railways.....	\$1,855,037,567 94	
Central Vermont Railway.....	28,544,006 12	
Hudson Bay Railway.....	14,944,515 21	
		<u>1,868,637,058 85</u>

Balance at December 31, 1926, as per balance sheet..... \$ 1,886,449,586 30

A/C 702—IMPROVEMENTS ON LEASED RAILWAY PROPERTY DURING YEAR 1926

Road—

1 Engineering.....	\$ 13,232 06
2 Land for transportation purposes.....	107 80
3 Grading.....	106,482 11
6 Bridges, trestles and culverts.....	68,723 62
8 Ties.....	7,436 98
9 Rails.....	49,338 02
10 Other track material.....	86,047 02
11 Ballast.....	15,375 10
12 Track laying and surfacing.....	22,419 64
13 Right-of-way fences.....	609 23
14 Snow and sand fences and snow sheds.....	1,112 01
15 Crossings and signs.....	86,781 77
16 Station and office buildings.....	12,915 47
17 Roadway buildings.....	4,462 79
18 Water stations.....	1,675 70
19 Fuel stations.....	7,768 47
20 Shops and enginehouses.....	93,587 13
21 Grain elevators.....	8,730 75
23 Wharves and docks.....	67 86
26 Telegraph and telephone lines.....	2,719 26
27 Signals and interlockers.....	188 49
32 Power distribution systems.....	2,117 35
33 Power lines, poles and fixtures.....	69 36
35 Miscellaneous structures.....	8,235 00
37 Roadway machines.....	282 72
39 Assessments for public improvements.....	9,365 81
44 Shop machinery.....	20,879 51
	<u>\$ 577,778 07</u>

Equipment—

58 Miscellaneous equipment.....	\$ 2,000 00
Total.....	<u>\$ 575,778 07</u>
Investment expenditures under suspense appropriations.....	\$ 11,568 13
Investment expenditures by separately operated properties.....	51,619 41
Transfers between balance sheet accounts not applicable to year's expenditures.....	<u>1,522,346 85</u>

Change in A/c 702 during year..... \$ 986,620 06

Balance at January 1, 1926—

Canadian National Railways.....	\$ 6,291,279 95	
Central Vermont Railway.....	660,207 74	
		<u>6,951,487 69</u>

Balance at December 31, 1926, as per balance sheet..... \$ 5,964,867 63

STATEMENT SHOWING DETAILS OF EQUIPMENT OWNED DECEMBER 31, 1925 ADDITIONS, RETIREMENTS AND POSITION AT DECEMBER 31, 1926

	December 31, 1925	Additions during year	Retirements during year	December 31, 1926
<i>Locomotives—</i>				
Passenger—Freight.....	2,714	6	93	2,627
Switching.....	512		6	506
Electric locomotives.....	12			12
Total locomotives.....	3,238	6	99	3,145
<i>Freight equipment—</i>				
Box cars.....	87,800	8	1,713	86,095
Flat cars.....	11,110	18	602	10,526
Stock cars.....	5,877		164	5,713
Coal cars.....	17,142	65	295	16,912
Tank cars.....	142	40	1	181
Refrigerator cars.....	3,069	60	50	3,079
Caboose cars.....	1,807	28	34	1,801
Other cars in freight service.....	1,951	13	242	1,722
Total freight equipment.....	128,898	232	3,101	126,029
<i>Passenger equipment—</i>				
First class cars.....	1,009	2	18	993
Second class cars.....	252	5	6	251
Combination cars.....	290		18	272
Immigrant cars.....	332		5	327
Dining cars.....	85			85
Parlor cars.....	133	2	2	133
Sleeping cars.....	255		4	251
Postal cars.....	97		10	87
Baggage and express cars.....	1,062	60	12	1,110
Unit cars.....	40	7	4	43
Other cars in passenger service.....	93	26	3	116
Total passenger equipment.....	3,648	102	82	3,668
<i>In company's service—</i>				
Business and pay cars.....	74	1	2	73
All other cars in company's service.....	7,193	556	364	7,385
Total in Company's service.....	7,267	557	366	7,458
Total cars.....	139,813	891	3,549	137,155
<i>Floating equipment—</i>				
Steamers.....	2			2
Car ferries.....	8	1		9
Barges.....	5			5
Tugs.....	3			3
Work.....	4			4

COMPARATIVE STATEMENT OF OPERATING REVENUE PAID IN LABOUR AND THE
THE AVERAGE NUMBER OF EMPLOYEES

	1926	1925	Increase or decrease	Per cent increase or decrease
Gross earnings.....	\$275,570,310 28	\$253,708,774 19	Inc. \$21,861,536 09	8.62
Operating labour.....	135,990,307 53	131,162,256 07	Inc. 4,828,051 46	3.68
Ratio of labour to gross earnings.....	49 35	51 70	Dec. 2 35	4.55
Comparison of payroll (including betterments).....	152,653,720 00	145,364,754 00	Inc. 7,288,966 00	5.01
Average number of employees.....	102,653	98,464	Inc. 4,189	4.25

COMPARATIVE STATEMENT SHOWING DISTRIBUTION OF OPERATING RATIO AS
BETWEEN LABOUR, FUEL AND OTHER EXPENSES

—	1926	1925	Increase or decrease		Per cent increase or decrease
Labour.....	49 35	51 70	Dec.	2 35	4.55
Fuel.....	9 24	10 52	Dec.	1 28	12.17
Other expenses.....	23 91	24 60	Dec.	69	2.80
Total.....	82 50	86 82	Dec.	4 32	4.98

COMPARATIVE STATEMENT SHOWING DISTRIBUTION OF OPERATING RATIO OVER
GENERAL ACCOUNTS

—	1926	1925
Maintenance of way and structures.....	17 61	17 64
Maintenance of equipment.....	18 58	19 44
Traffic.....	2 55	2 72
Transportation—Rail.....	40 43	43 51
Miscellaneous operations.....	85	90
General.....	2 86	2 96
Transportation for investment—Credit.....	38	35
Total.....	82 50	86 82

COMPARATIVE STATEMENT SHOWING DISTRIBUTION OF DOLLAR SPENT AS
BETWEEN LABOUR, FUEL AND OTHER EXPENSES

—	1926	1925
	Cents	Cents
Labour.....	60	60
Fuel.....	11	12
Other expenses.....	29	28
Total.....	\$1 00	\$1 00

COMPARATIVE STATEMENT SHOWING DISTRIBUTION OF DOLLAR SPENT OVER
GENERAL ACCOUNTS

—	1926	1925
	Cents	Cents
Maintenance of way and structures.....	21	20
Maintenance of equipment.....	23	23
Traffic.....	3	3
Transportation—Rail.....	49	50
Miscellaneous operations.....	1	1
General.....	3	3
Transportation for investment—Credit.....	—	—
Total.....	\$1 00	\$1 00

LOANS FROM DOMINION OF CANADA

	Principal outstanding at Dec. 31, 1926	Interest accrued 1926	Interest accrued 1925
	\$ cts.	\$ cts.	\$ cts.
<i>Canadian National—Grand Trunk—</i>			
6% loan—Vote 478, appropriation 4, 1920.....	25,000,000 00	1,500,000 00	1,500,000 00
6% loan—Vote 126, appropriation 2, 1921.....	55,293,435 18	3,317,606 10	3,317,606 10
6% loan—Vote 137, appropriation 2, 1922.....	23,288,747 15	1,397,324 82	1,397,324 82
5% loan—Vote 377, appropriation Act, 1925.....	2,149,381 75	89,714 61	.....
4% loan to G.T.P. Rly., chap. 23, Acts of 1913....	15,000 000 00	600,000 00	600,000 00
Sundry items.....	100,000 00	23,125 30	114,752 82
<i>Grand Trunk Pacific—</i>			
6% loan—Chapter 4, Acts of 1915.....	6,000,000 00	360,000 00	360,000 00
6% loan—Appropriation Act No. 2, Acts of 1916....	4,555,843 45	273,350 60	273,350 60
6% loan—Appropriation Act No. 4, Acts of 1917....	4,196,073 72	251,764 42	251,764 42
6% loan—Appropriation, Acts of 1919.....	5,787,439 93	347,246 40	347,246 40
Advances to pay guaranteed interest (1919 to 1926)	23,664,210 51	.....	.....
Receiver's advances 5% and 6% (1919 to 1926)....	53,403,855 11	3,142,394 68	3,081,487 44
3% G.T.P. Rly. Bonds held by Dominion Govern- ment.....	33,048,000 00	991,440 00	991,440 00
<i>Canadian Northern Railway: (Note)—</i>			
3½% loan—Chap. 6, Acts of 1911.....	2,396,099 68	83,863 48	83,863 48
4% loan—Chap. 20, Acts of 1914.....	5,294,000 02	211,760 00	211,760 00
5% loan—Chap. 4, Acts of 1915.....	10,000,000 00	500,000 00	500,000 00
6% loan—Chap. 29, Acts of 1916.....	15,000,000 00	900,000 00	900,000 00
6% loan—Chap. 24, Acts of 1917.....	25,000,000 00	1,500,000 00	1,500,000 00
6% loan—Act No. 1, Acts of 1918.....	25,000,000 00	1,500,000 00	1,500,000 00
6% loan—War Measure Act of 1918.....	1,887,821 16	113,269 26	113,269 26
6% equipment loans—Chap. 38, Acts of 1918.....	13,951,328 28	837,079 70	837,079 70
6% loan—Vote 108, appropriation 4, Acts of 1919....	35,000,000 00	2,100,000 00	2,100,000 00
6% equipment loan—Vote 96, Acts of 1919.....	23,362,212 73	1,401,732 76	1,401,732 76
6% loan—Vote 127, Appropriation 4, 1920.....	48,611,077 00	2,916,664 62	2,916,664 62
6% equipment loan—Vote 115, Acts of 1920.....	15,503,426 34	930,205 58	930,205 58
6% equipment loans—Vote 113, Acts of 1921.....	1,725,723 30	103,543 40	103,543 40
6% loan—Vote 126, Appropriation 2, 1921.....	44,419,806 42	2,665,188 38	2,665,188 38
6% loan—Vote 136, Appropriation 1, 1922.....	42,800,000 00	2,568,000 00	2,568,000 00
6% equipment loans—Vote 115, 1922-1923.....	2,315,805 79	138,948 34	138,948 34
6% loan—Vote 139, Appropriation Act, 1923.....	12,655,019 57	759,301 17	759,301 17
5% loan—Vote 137, Appropriation Act, 1924.....	1,318,315 86	65,915 79	215,358 24
5% loan—Vote 377, Appropriation Act, 1925.....	9,496,718 21	396,390 41	.....
5% loan—Vote 372, Appropriation Act, 1926.....	7,076,025 84	150,874 44	.....
	594,300,367 00	32,090,453 66	31,450,381 89

NOTE.—In respect of the advances under this heading the Government has security by guarantee, mortgage or otherwise, in accordance with the conditions under which said advances were made.

DEPARTMENT OF RAILWAYS AND CANALS

A/C 546—"INTEREST ON FUNDED DEBT"

A/C 755—"UNMATURED FUNDED DEBT"

Name of security	Issuing company	Date of maturity	Principal outstanding at Dec. 31, 1926	Interest accrued 1926	Interest accrued 1925
			\$ cts.	\$ cts.	\$ cts.
<i>Guaranteed by Dominion Government—</i>					
5% Perpetual debenture stock.....	G.T.R.	Perpetual.	20,782,491 67	1,039,124 58	1,039,124 58
5% G.W. perpetual deb. stock and bonds.....	G.T.R.	Perpetual.	13,252,322 67	662,616 12	662,616 12
4% perpetual debenture stock.....	G.T.R.	Perpetual.	119,839,014 33	4,793,560 56	4,793,560 56
4% Nor. Rly. perpetual deb. stock.....	G.T.R.	Perpetual.	1,499,979 67	59,999 18	59,999 18
4% Perpetual guaranteed stock.....	G.T.R.	Perpetual.	60,833,333 33	2,433,333 33	2,433,333 33
7% Sinking fund gold deb. bonds.....	G.T.R.	Oct. 1, 1940	24,743,000 00	1,732,010 00	1,732,010 00
6% Sinking fund gold deb. bonds.....	G.T.R.	Sept. 1, 1936	25,000,000 00	1,500,000 00	1,500,000 00
3% 1st mtge. bonds (ex Govt. holdings).....	G.T.P.	Jan. 1, 1962	34,992,000 00	1,049,760 00	1,049,760 00
4% Sterling bonds, due 1962.....	G.T.P.	Jan. 1, 1962	8,440,848 00	337,633 92	337,633 92
3% 1st mortgage debenture stock.....	Can. Nor.	July 10, 1953	9,359,996 72	280,799 86	280,799 86
4% 1st mortgage debenture stock.....	Can. Nor.	July 20, 1958	7,896,575 10	276,380 14	276,380 14
4% debenture stock and bonds.....	Can. Nor.	Sept. 1, 1934	17,060,333 33	682,413 34	682,413 34
7% Sinking fund debenture bonds.....	Can. Nor.	Dec. 1, 1940.	24,793,000 00	1,735,510 00	1,735,510 00
6% Sinking fund debenture bonds.....	Can. Nor.	July 1, 1946.	25,000,000 00	1,625,000 00	1,625,000 00
4% 10 year gold bonds.....	Can. Nor.	Feb. 15, 1935	17,000,000 00	765,000 00	667,279 07
3% 1st mortgage debenture stock.....	C.N.A.	May 4, 1960.	3,149,998 66	110,249 94	110,249 94
3% 1st mortgage debenture stock.....	C.N.O.	May 19, 1961	34,229,993 87	1,198,049 84	1,198,049 84
5% Equipment trust—Series "G".....	Can. Nat.	Serially 1/8/1938.	18,000,000 00	925,000 00	1,000,000 00
5% 30 year bonds.....	Can. Nat.	Feb. 1, 1954..	50,000,000 00	2,500,000 00	2,500,000 00
4% 3 year guaranteed gold notes.....	Can. Nat.	July 1, 1927..	20,000,000 00	800,000 00	800,000 00
4% 30 year guaranteed gold bonds.....	Can. Nat.	Sept. 15, 1954	26,000,000 00	1,170,000 00	1,170,000 00
4% 5 year gold bonds.....	Can. Nat.	Feb. 15, 1930	18,000,000 00	810,000 00	706,530 78
<i>Guaranteed by Province of Ontario—</i>					
3½% 1st mortgage debenture stock.....	C.N.O.	1936 and 1938	7,859,997 59	275,099 90	275,099 90
<i>Guaranteed by Province of Manitoba—</i>					
4% Consolidated debenture bonds.....	Can. Nor.	June 30, 1930.	10,785,993 31	431,439 73	431,416 74
4% Sifton branch bonds.....	Can. Nor.	Feb. 1, 1929..	1,137,340 00	45,493 60	45,493 60
4% Gilbert Plains branch bonds.....	Can. Nor.	Nov. 1, 1930..	2,433 33	97 32	97 32
4% Man. & South eastern bonds.....	Can. Nor.	Feb. 1, 1929..	510,513 34	20,420 53	20,442 91
4% Ontario division bonds.....	Can. Nor.	June 30, 1930.	5,680,373 33	227,205 19	227,166 27
*4% Ontario division bonds.....	Can. Nor.	June 30, 1930.	64,240 00	2,901 75	2,945 55
4% Winnipeg terminal bonds.....	Can. Nor.	July 1, 1939..	3,000,000 00	120,000 00	120,000 00
4% 1st mortgage debenture stock.....	Can. Nor.	June 30, 1930.	2,859,998 87	114,399 92	114,399 92
4% Province of Manitoba bonds.....	Can. Nor.	Oct. 1, 1930..	349,000 00	13,960 00	13,960 00
<i>Guaranteed by Province of Saskatchewan—</i>					
4% 1st Mortgage bonds.....	G.T.P.B.L.	Jan. 22, 1939.	9,874,062 00	394,962 48	394,962 48
4% 1st mortgage debenture stock.....	Can. Nor.	Jan. 23, 1939.	8,029,999 99	321,200 00	321,200 00
<i>Guaranteed by Province of Alberta—</i>					
4% 1st mortgage bonds—1942.....	G.T.P.B.L.	Feb. 15, 1942..	1,153,764 00	46,150 56	46,150 56
4% 1st mortgage bonds—1939.....	G.T.P.B.L.	Feb. 25, 1939.	2,430,000 00	97,200 00	97,200 00
4% 1st mortgage debenture stock.....	Can. Nor.	Feb. 25, 1939.	5,586,665 64	223,466 62	223,466 62
4% 1st mtge. deb. stock & bonds—1943.....	C.N.W.	Oct. 22, 1943.	2,799,997 73	125,999 90	125,999 90
4% 1st mtge. deb. stock & bonds—1942.....	C.N.W.	Feb. 16, 1942..	6,424,000 00	289,080 00	289,080 00
<i>Guaranteed by Province of British Columbia—</i>					
4% 1st mortgage debenture stock.....	C.N.P.	April 2, 1950.	16,412,001 13	656,480 07	656,480 07
4% Terminal debenture stock.....	C.N.P.	April 2, 1950.	8,614,000 00	387,630 00	387,630 00
Carried forward.....			673,447,270 61	30,279,628 38	30,153,442 82

*These securities are not guaranteed but may be exchanged for 4% Ontario Division Bonds.

A/C 546—"INTEREST ON FUNDED DEBT"—Continued

A/C 755—"UNMATURED FUNDED DEBT"—Continued

Name of security	Issuing company	Date of maturity	Principal outstanding at Dec. 31, 1926	Interest accrued 1926	Interest accrued 1925
			\$ cts.	\$ cts.	\$ cts.
Brought forward.....			673,447,270 61	30,279,628 38	30,153,442 82
<i>Unguaranteed (by Provinces or Dominion)—</i>					
4% Canada Atlantic 1st mtge. bonds.....	G.T.R.	Jan. 1, 1955...	16,000,092 00	640,003 68	640,003 68
7% Wellington, Grey & Bruce bonds.....	G.T.R.	By drawings.....	219,000 00	27,738 85	26,876 66
6% Northern railway 3rd pref. bonds.....	G.T.R.	Indeterminable.....	70,566 66	4,234 00	4,234 00
5% Equipment trust—Series "D".....	G.T.R.	Serially 1/8/1927.....	250,000 00	16,666 66	29,166 67
6% Equipment trust notes "U.S.R.A.".....	G.T.R.	Serially 15/1/1935.....	539,100 00	32,346 00	35,940 00
6½% Equipment trust certificates "F".....	G.T.R.	Feb. 1, 1936.....	11,230,000 00	729,950 00	729,950 00
3½% 1st mortgage bonds.....	N.E. Elev.	Serially 1/7/1911.....	150,000 00	5,812 50	6,187 50
4% 1st mortgage bonds.....	Port. elev.	Serially 1/1/1937.....	55,000 00	2,200 00	2,400 00
4% 1st mortgage bonds.....	Pem. Southern	Sept. 1, 1956.....	150,000 00	6,000 00	6,000 00
4% 2nd mortgage prairie "A".....	G.T.P.	April 1, 1955.....	10,206,000 00	408,240 00	408,240 00
4% 2nd mortgage mountain "B".....	G.T.P.	April 1, 1955.....	9,963,000 00	398,520 00	398,520 00
4% 1st mortgage lake Superior.....	G.T.P.	April 1, 1955.....	7,533,000 00	301,320 00	301,320 00
4% Perpetual debenture stock.....	G.T.P.	Perpetual.....	34,879,252 86	348,792 53	1,395,170 12
4% Perpetual con. debenture stock.....	Can. Nor.	Perpetual.....	44,943,019 40	1,797,720 74	1,797,720 74
4½% Prince Albert branch bonds.....	Can. Nor.	June 30, 1930.....	300,000 00	13,500 00	13,500 00
6% Equipment trust—Series "A".....	Can. Nor.	Serially 1/7/1928.....	800,000 00	61,500 00	88,500 00
6% Equipment trust—Series "B".....	Can. Nor.	Serially 1/1/1929.....	1,875,000 00	123,750 00	168,750 00
6% Equipment trust—Series "C".....	Can. Nor.	Serially 1/5/1929.....	1,875,000 00	138,750 00	183,750 00
6% Equipment trust—Series "D".....	Can. Nor.	Serially 1/12/1929.....	2,250,000 00	165,000 00	210,000 00
7% Equipment trust—Series "E".....	Can. Nor.	May 1, 1935.....	14,000,000 00	980,000 00	980,000 00
5% Equipment trust—Series "L-1".....	Can. Nor.	Serially 1/8/1926.....		2,083 33	8,600 00
4% Perpetual con. debenture stock.....	C.N.O.	Perpetual.....	8,724,113 20	348,964 50	348,964 50
5% 1st mortgage bonds.....	C.O.R.	Jan. 1, 1934.....	774,773 33	38,908 99	39,237 51
5% 1st mortgage bonds.....	Bay of Quinte	Jan. 2, 1927.....	730,000 00	36,500 00	36,500 00
4% Perpetual con. debenture stock.....	C.N.O.	Perpetual.....	5,250,369 26	210,014 76	210,014 76
4% 1st mortgage gold bonds.....	G.N. of C.	Oct. 1, 1934.....	3,510,250 00	140,410 00	140,410 00
4% 1st mortgage perp. deb. stock.....	Q. & L. St. J.	Perpetual.....	4,252,503 06	170,100 14	170,100 14
3½% 1st mortgage bonds.....	H. & S.W.	Sept. 30, 1942.....	4,447,000 00	155,645 00	155,645 00
4% 1st mortgage debenture stock.....	Q.L.L. & S.R.				
5% 1st mortgage rent charge bonds.....	M. R. Tnl. & Dock	July 1, 1936.....	5,019,701 43	200,784 16	200,781 14
5% 1st mortgage bonds.....	C.N.C. & O.	April 15, 1970.....	1,697,493 33	85,960 55	89,940 05
4% 1st mortgage debenture bonds.....	D. W. & P.	Jan. 1, 1936.....	1,375,000 00	68,750 00	68,750 00
4% 1st mortgage bonds.....	G.T.W.	June 1, 1939.....	7,004,997 27	280,199 89	280,200 00
6% Equipment trust notes "U.S.R.A.".....	G.T.W.	July 1, 1950.....	10,964,416 00	438,576 64	438,576 64
5% 1st mortgage bonds.....	G.T. Jet.	Serially 15/1/1935.....	1,858,500 00	112,026 25	124,416 25
4½% Equipment trust—Series "H".....	Can. Nat.	Jan. 1, 1934.....	938,960 00	46,948 00	46,948 00
5% Refunding mtge. gold bonds.....	C.V. Rly.	Serially 1/7/1939.....	8,125,000 00	379,687 50	407,812 50
6% Equipment trust notes—Series "E".....	C.V. Rly.	May 1, 1930.....	8,659,000 00	430,315 00	433,415 00
5% Equipment trust notes—Series "F".....	C.V. Rly.	Serially 1/5/1930.....	313,000 00	22,210 00	28,090 00
6% U.S. government notes.....	C.V. Rly.	Serially 1/10/1932.....	575,000 00	31,150 00	36,326 30
4% 1st mortgage bonds.....	M. & P.L.	Retired 1926.....		6,753 70	16,257 49
4% Indebtedness.....	Rly.	Oct. 1, 1950.....	200,000 00	8,000 00	8,000 00
Interest on securities retired in 1925.....	S.S. & C.R.R.	Optional.....	155,865 25	6,234 60	6,234 60
	Can. Nor.				91,666 66
Fixed charges due public per income A/C 546.....				39,701,896 35	40,966,558 73
4% Montreal Warehousing Co. firsts.....		April 1, 1936.....	136,000 00	Charged to A/C 512 or 545.	
5% Rail & River Coal Co. firsts.....		April 1, 1938.....	1,465,000 00	do	do
5% Niagara, St. Catharines & Toronto Ry. Co. firsts.....		Nov. 1, 1929.....	1,098,000 00	do	do
4½% Toronto Suburban debenture stock.....		July 15, 1961.....	2,628,000 00	do	do
Canadian National Realities Ltd. outstanding mtges.....		Various.....	607,020 00	do	do
5% Canadian Northern income charge deb. stock.....		May 6, 1930.....	24,137,846 08	Interest not earned.	
Total debt held by public (including bonds held in sinking funds) as per balance sheet A/C 755.....			935,383,109 74		

*To be exchanged for Dominion guaranteed stock. Interest for 1926 in accordance with agreement with stockholders.

STATISTICS OF RAIL-LINE OPERATION

TRAIN AND LOCOMOTIVE MILEAGE

Class of service	Train mileage		Locomotive mileage					
	1926	1925	Principal		Helper		Light	
			1926	1925	1926	1925	1926	1925
Freight.....	33,462,719	31,169,730	33,484,841	31,191,811	911,770	707,202	562,471	521,377
Passenger.....	24,049,719	24,204,708	24,049,727	24,205,419	127,068	159,763	451,489	477,676
Mixed.....	3,503,725	3,712,544	3,503,903	3,712,718	22,291	14,882	38,717	39,162
Special.....	39,301	25,156	39,301	25,168	2,833	1,589	1,095	1,413
Unit cars.....	1,199,298	734,130	.....	.....	.....	.....	.....	.....
Train switching.....	.....	.....	.....	.....	.....	.....	.....	.....
Yard switching—Freight.....	.....	.....	.....	.....	.....	.....	.....	.....
Passenger.....	.....	.....	.....	.....	.....	.....	.....	.....
Total transportations.....	62,254,762	59,846,208	.....	.....	.....	.....	.....	.....
Work.....	2,510,743	2,136,348	.....	.....	.....	.....	.....	.....
Grand total.....	64,765,505	61,982,616	.....	.....	.....	.....	.....	.....
							Total locomotive mileage	1925
							1926	1925
							34,959,082	32,420,390
							24,628,284	24,842,858
							3,564,911	3,706,762
							43,229	28,170
							3,955,007	3,825,498
							13,773,813	12,746,991
							1,108,748	1,087,839
							82,033,164	78,718,508
							3,220,659	2,760,462
							85,253,823	81,478,970

FREIGHT TRAIN CAR MILEAGE

Class of service	Loaded		Empty		Total Loaded and empty		Caboose		Total freight train car mileage	
	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925
Freight train.....	859,554,359	786,399,733	432,330,434	402,107,391	1,291,884,793	1,188,507,124	33,079,068	30,702,668	1,324,963,861	1,219,209,792
Mixed train.....	21,409,977	22,574,330	8,540,788	9,158,361	29,950,765	31,732,691	1,266,151	1,508,834	31,216,916	33,241,525
Special train.....	349,640	224,595	2,046	3,156	351,686	227,751	35,675	21,043	387,361	248,794
Other transportation.....	13,855,922	12,691,907	8,537,839	7,674,839	22,393,446	20,366,746	809,832	848,266	23,203,278	21,215,012
Total transportation.....	895,169,898	821,890,565	449,410,792	418,943,747	1,344,580,690	1,240,834,312	35,190,736	33,080,811	1,379,771,416	1,273,915,123
Work.....	8,606,255	5,591,378	7,363,632	5,004,984	15,969,887	10,596,362	1,645,888	1,350,808	17,615,775	11,977,170
Grand total.....	903,776,153	827,481,943	456,774,424	423,948,731	1,360,550,577	1,251,430,674	36,836,614	34,461,619	1,397,387,191	1,285,892,293

PASSENGER TRAIN CAR MILEAGE

Class of service	Passenger		Sleeping, parlor and observation		Dining		Other		Total passenger train car mileage	
	1926	1925	1926	1925	1926	1925	1926	1925	1926	1925
Freight train.....	4,966,206	4,166,314	149,080	147,729	16,383	18,284	3,269,723	2,861,781	8,401,392	7,194,108
Passenger train.....	57,860,076	57,377,251	43,271,236	41,293,031	6,547,817	6,470,146	56,282,791	56,534,186	163,961,920	161,674,614
Mixed train.....	5,114,860	5,395,599	38,453	35,140	2,304	1,374	1,876,229	2,117,352	7,031,846	7,549,465
Special train.....	61,117,214	61,970	28,398	30,144	3,048	1,877	45,728	12,485	7,194,388	106,476
Unit cars and trailers.....	1,470,677	756,038	.....	.....	.....	.....	.....	.....	1,470,677	756,038
All transportation services..	69,529,033	67,757,172	43,487,167	41,506,044	6,569,552	6,491,681	61,474,471	61,525,804	181,060,223	177,280,701
Work service.....	57,288	45,390	48,854	7,234	9,474	565	70,135	64,418	185,751	117,607
Grand total.....	69,586,321	67,802,562	43,536,021	41,513,278	6,579,026	6,492,246	61,544,606	61,590,222	181,245,974	177,398,308

STATISTICS OF RAIL-LINE OPERATION—Continued

Item No.	Year 1926	Year 1925	Item No.	Year 1926	Year 1925
1. Average mileage of road operated—					
<i>Freight service—</i>					
91 Tons—Revenue freight.....	63,568,779	57,648,158	131 Loaded freight car-miles—Freight trains...	26-10	25-04
92 Tons—Non-revenue freight.....	10,586,802	9,755,620	132 Loaded freight car-miles—Mixed trains...	6-11	6-08
93 Tons—Total.....	74,155,581	67,373,787	133 Empty freight car-miles—Freight trains...	13-17	13-15
94 Ton miles—Revenue freight.....	19,812,953,935	18,527,148,862	134 Empty freight car-miles—Mixed trains...	2-44	2-47
95 Ton miles—Non-revenue freight.....	2,141,693,402	1,796,812,882	135 Ton miles—Revenue freight.....	542-00	538-28
96 Ton miles—Total.....	21,954,647,337	20,323,961,744	136 Tons-miles—All freight.....	600-96	590-83
<i>Passenger service—</i>					
97 Passengers carried—Revenue.....	22,240,390	22,372,724	137 Passenger train car-miles—Passenger trains...	6-88	6-80
98 Passenger miles.....	1,477,755,975	1,417,635,163	138 Passenger train car-miles—Mixed trains...	2-01	2-03
<i>Revenues and expenses—</i>					
101 Freight revenue.....	\$207,157,028 09	\$187,763,637 13	139 Revenue passenger miles.....	57-07	55-32
102 Passenger revenue.....	39,427,264 87	37,963,479 53	140 Freight revenue.....	\$5 70	\$5 49
103 Passenger service train revenue.....	60,558,788 69	58,508,426 20	141 Passenger service train revenue.....	\$2 34	\$2 28
104 Operating revenues.....	275,570,310 28	253,708,774 19	142 Operating revenues.....	\$4 43	\$4 24
105 Operating expenses.....	227,345,280 64	220,265,476 15	143 Operating expenses.....	\$3 65	\$3 68
106 Net operating revenue.....	48,225,029 64	33,443,298 04	144 Net operating revenue.....	\$ 78	\$ 56
<i>Averages per mile of road—</i>					
111 Freight train miles.....	1,484	1,390	<i>Averages per locomotive mile—</i>		
112 Passenger train miles.....	1,120	1,112	151 Train miles—Freight trains.....	96	96
113 Mixed train miles.....	155	166	152 Car miles—Freight trains.....	38 56	38 26
114 Special train miles.....	2	1	153 Train miles—Passenger trains.....	98	97
115 Transportation service train miles.....	2,701	2,669	154 Car miles—Passenger trains.....	7 00	6 80
116 Work train miles.....	111	95	155 Train miles—Mixed trains.....	98	99
117 Locomotive train miles—Transportation.....	3,638	3,511	156 Car miles—Mixed trains.....	10 73	10 83
118 Freight service car miles.....	61,190	56,821	157 Train miles—Special trains.....	91	89
119 Passenger service car miles.....	8,030	7,907	158 Car miles—Special trains.....	13 46	12 61
120 Freight revenue.....	9,186 97	\$ 8,374 84	<i>Averages per loaded freight car mile—</i>		
121 Passenger revenue.....	2,685 65	\$ 2,609 66	161 Ton miles—Revenue freight.....	22 00	22 40
122 Operating revenues.....	12,220 45	\$11,316 19	162 Ton miles—All freight.....	24 39	24 59
123 Operating expenses.....	10,682 28	\$ 9,824 52	163 Freight revenue.....	\$0-23151	\$0-22852
124 Net operating revenues.....	2,138 67	\$ 1,491 67	<i>Average per car-mile—Passenger—</i>		
125 Ton miles—Revenue freight.....	873,063	\$20,992	171 Passenger miles—Revenue.....	13 09	12-99
126 Ton miles—All freight.....	968,043	901,135	172 Passenger revenue.....	\$0-34931	\$0-34774
127 Passenger miles—Revenue.....	65,535	63,231	<i>Miscellaneous averages—</i>		
			181 Miles hauled—Revenue freight.....	311-68	321-38
			182 Miles hauled—Non-revenue freight.....	202-30	184-75
			183 Miles hauled—All freight.....	296-06	301-66
			184 Miles carried—Revenue passengers.....	66-44	63-36
			185 Revenue per ton of freight.....	\$ 3-25879	\$ 3-25706
			186 Revenue per ton-mile of freight.....	\$ 0-01046	\$ 0-01013
			187 Revenue per passenger.....	\$ 1-77278	\$ 1-49686
			188 Revenue per passenger-mile.....	\$ 0-02668	\$ 0-02678
			189 Operating ratio.....	82-50%	86-82%

COMPARATIVE STATEMENT OF REVENUE TONNAGE BY COMMODITIES

	Year 1926	Year 1925	Increase Decrease
	Tons	Tons	Tons
<i>Products of agriculture—</i>			
Wheat.....	6,215,751	5,682,992	532,759
Corn.....	509,823	424,128	85,695
Oats.....	902,786	1,016,415	113,629
Barley.....	530,291	549,597	19,306
Rye.....	95,488	105,798	10,310
Flax (seed).....	64,711	84,739	20,028
Other grain.....	86,656	124,048	37,392
Flour.....	1,147,216	1,113,872	33,344
Other mill products.....	1,030,608	868,474	162,134
Hay and straw.....	586,041	440,843	145,198
Cotton.....	55,997	62,530	6,533
Apples (fresh).....	119,438	88,344	31,094
Other fresh fruits.....	346,135	302,610	43,525
Potatoes.....	335,434	332,386	3,048
Other fresh vegetables.....	167,138	152,807	14,331
Other products of agriculture.....	546,554	432,685	113,869
Total.....	12,740,067	11,782,268	957,799
<i>Products of animals—</i>			
Horses and mules.....	50,025	49,058	967
Cattle and calves.....	438,287	438,918	631
Sheep and goats.....	40,856	38,557	2,299
Hogs.....	214,670	232,294	17,624
Dressed meats (fresh).....	209,274	235,191	25,917
Dressed meats (cured or salted).....	79,928	73,221	6,707
Other packing house products.....	150,153	134,158	15,995
Poultry.....	22,899	20,234	2,665
Eggs.....	52,498	57,802	5,304
Butter and cheese.....	161,375	152,839	8,536
Wool.....	19,582	21,473	1,891
Hides and leather.....	86,291	80,701	5,590
Other products of animals.....	44,795	49,455	4,660
Total.....	1,570,633	1,583,901	13,268
<i>Products of mines—</i>			
Anthracite coal.....	3,079,267	2,818,692	260,575
Bituminous coal.....	7,991,577	7,231,202	760,375
Lignite coal.....	1,881,334	1,850,671	30,663
Coke.....	812,718	726,084	86,634
Iron ores.....	566,655	409,152	157,503
Other ores and concentrates.....	338,334	313,964	24,370
Bullion and matte.....	54,608	52,699	1,909
Clay, gravel, sand and crushed stone.....	5,321,065	3,787,496	1,533,569
Slate, stone, granite (dimension or block).....	895,560	921,679	26,119
Crude petroleum.....	184,259	122,525	61,734
Asphaltum.....	103,499	76,638	26,861
Salt.....	430,073	445,290	15,217
Other products of mines.....	195,032	224,885	29,853
Total.....	21,853,981	18,980,977	2,873,004
<i>Products of forests—</i>			
Logs, posts, poles and cordwood.....	2,223,492	2,032,385	191,107
Ties.....	129,410	135,050	5,640
Pulpwood.....	2,810,432	2,715,894	94,538
Sawed lumber, timber, box shooks, staves and headings.....	4,999,348	4,864,049	135,299
Other products of forests.....	240,721	203,019	37,702
Total.....	10,403,403	9,950,397	453,006
Carried forward.....	46,568,084	42,297,543	4,270,541

COMPARATIVE STATEMENT OF REVENUE TONNAGE BY COMMODITIES—*Concluded*

	Year 1926	Year 1925	Increase Decrease
	Tons	Tons	Tons
Brought forward.....	46,568,084	42,297,543	4,270,5
<i>Manufactures and miscellaneous—</i>			
Refined petroleum and its products.....	1,685,433	1,489,540	195,8
Sugar, syrup, glucose and molasses.....	393,020	457,342	64,3
Iron, pig and bloom.....	310,309	298,155	12,1
Rails and fastenings.....	69,428	56,437	12,9
Bar and sheet iron, structural iron and iron pipe.....	833,314	786,385	46,9
Castings, machinery and boilers.....	434,007	320,150	113,8
Cement.....	1,051,880	1,117,690	66,3
Brick and artificial stone.....	528,932	495,715	33,2
Lime and plaster.....	397,728	418,460	20,7
Sewer pipe and drain tile.....	121,448	114,258	7,1
Agriculture implements and vehicles other than autos...	200,794	136,544	64,2
Automobiles and auto trucks.....	1,239,155	895,326	343,8
Household goods and second-hand furniture.....	46,059	42,298	3,7
Furniture (new).....	62,382	70,005	7,6
Liquor and beverages.....	118,486	117,988	4
Fertilizer.....	177,549	170,453	7,0
Paper, printed matter and books.....	1,128,240	1,034,948	93,2
Wood pulp.....	1,100,029	1,094,085	5,9
Fish (fresh, frozen, smoked or salted).....	84,615	69,228	15,3
Canned meats.....	838	1,362	5
Canned goods (all canned food products other than meat)	191,640	184,041	7,5
Other manufactures and miscellaneous.....	4,135,776	3,661,829	473,9
Merchandise.....	2,690,133	2,318,376	371,7
Total.....	17,000,695	15,350,615	1,650,0
Grand total.....	63,568,779	57,648,158	5,920,6

SCHEDULE OF COMPANIES COMPRISING THE CANADIAN NATIONAL RAILWAY SYSTEM

Name of issuing company	Capital stock	Held by system	Held by Government and others
	\$ cts.	\$ cts.	\$ cts.
<i>Canadian National Railway Company</i>	180,424,327 70	†14,796,589 00	†165,627,738 70
Bay City Terminal Railway Company.....	15,000 00	15,000 00	
*Canada Atlantic Transit Company.....	219,000 00	219,000 00	
*Canada Atlantic Transit Company of U.S.	250,000 00	250,000 00	
The Canadian Express Company.....	1,768,800 00	1,768,800 00	
The Champlain and St. Lawrence Railroad Company.....	50,000 00	50,000 00	
*Chicago, New York and Boston Refrigerator Company.....	1,129,400 00	1,129,400 00	
Detroit, Grand Haven and Milwaukee Railway Company.....	1,500,000 00	1,500,000 00	
Grand Rapids Terminal Railroad Company.....	50,000 00	50,000 00	
The Grand Trunk Junction Railway Company.....	500,000 00	500,000 00	
Grand Trunk Western Railway Company.....	6,000,000 00	6,000,000 00	
International Bridge Company.....	1,500,000 00	1,500,000 00	
The Lachine, Jacques Cartier and Maisonneuve Railway Company.....	1,200 00	1,200 00	
The Michigan Air Line Railway.....	300,000 00	300,000 00	
*Montreal and Southern Counties Railway Company.....	500,000 00	309,500 00	190,500 00
The Maganetawan River Railway Company.....	30,000 00	30,000 00	
*The Montreal Warehousing Company.....	236,000 00	221,100 00	14,900 00
New England Elevator Company.....	400,000 00	400,000 00	
*The Oshawa Railway Company.....	40,000 00	40,000 00	
The Ottawa Terminals Railway Company.....	250,000 00	250,000 00	
The Pembroke Southern Railway Company.....	107,800 00	90,500 00	17,300 00
Portland Elevator Company.....	50,000 00	50,000 00	
*Rail and River Coal Company.....	2,000,000 00	2,000,000 00	
St. Clair Tunnel Company.....	700,000 00	700,000 00	
*The Terminal Warehousing Company Limited.....	1,000,000 00	1,000,000 00	
*The Thousand Islands Railway Company.....	60,000 00	60,000 00	
Toledo, Saginaw and Muskegon Railway Company.....	1,600,000 00	1,600,000 00	
The Toronto Belt Line Railway Company.....	50,000 00	26,000 00	24,000 00
The United States and Canada Rail Road Company.....	219,400 00	218,925 00	475 00
Vermont and Province Line Railroad Company.....	200,000 00	200,000 00	
*Prince Charles, Limited.....	10,000 00	10,000 00	
Canadian National Land Settlement Association.....			
The Pontiac, Oxford and Northern Railroad Company.....	1,000,000 00	1,000,000 00	
The Detroit and Huron Railway Company.....	148,000 00	148,000 00	
The Chicago and Kalamazoo Terminal Railroad Company.....	100,000 00	100,000 00	
Grand Trunk Milwaukee Car Ferry Company.....	200,000 00	200,000 00	
Whipple Car Company.....	1,400,000 00	1,400,000 00	
Total Canadian National Railway-Grand Trunk Group.....	204,008,927 70	38,134,014 00	165,874,913 70
<i>The Canadian Northern Railway Company</i>	101,000,600 00	1,000,000 00	100,000,600 00
The Bay of Quinté Railway Company.....	1,395,000 00	1,395,000 00	
The Bessemer and Barry's Bay Railway Company.....	125,000 00	125,000 00	
The Canadian Northern Alberta Railway Company.....	3,000,000 00	3,000,000 00	
The Canadian Northern Railway Express Company, Limited.....	1,000,000 00	1,000,000 00	
Canadian Northern Manitoba Railway Company.....	250,000 00	250,000 00	
The Canadian Northern Ontario Railway Company.....	10,000,000 00	10,000,000 00	
Canadian Northern Pacific Railway Company.....	25,000,000 00	25,000,000 00	
**The Canadian Northern Quebec Railway Co.....	9,550,000 00	5,700,800 00	3,849,200 00
*Canadian National Realities, Limited.....	40,000 00	40,000 00	
Canadian Northern Steamships, Limited.....	2,000,000 00	2,000,000 00	
The Canadian Northern Coal and Ore Dock Company, Limited.....	500,000 00	500,000 00	
Canadian Northern Rolling Stock, Limited.....	50,000 00	50,000 00	
Canadian National Rolling Stock Limited.....	50,000 00	50,000 00	
*Canadian National Electric Railways.....	1,750,000 00	1,750,000 00	
Canadian National Express Company.....	1,000,000 00	1,000,000 00	
Canadian Northern System Terminals Limited.....	2,000,000 00	2,000,000 00	
*Canadian National Telegraph Company.....	500,000 00	500,000 00	
*Canadian National Transfer Company.....	500,000 00	500,000 00	
Canadian Northern Western Railway Company.....	2,000,000 00	2,000,000 00	
The Central Ontario Railway.....	3,331,000 00	3,329,000 00	2,000 00
Continental Realty & Holding Company, Limited.....	90,000 00	90,000 00	
The Dalhousie Navigation Company, Limited.....	50,000 00	50,000 00	
Carried forward.....	165,181,600 00	61,329,800 00	103,851,800 00

SCHEDULE OF COMPANIES COMPRISING THE CANADIAN NATIONAL RAILWAY
SYSTEM—*Continued*

Name of issuing company	Capital stock	Held by system	Held by Government and others
	\$ cts.	\$ cts.	\$ cts.
Brought forward.....	165,181,600 00	61,329,800 00	103,851,800 00
Duluth, Winnipeg and Pacific Railroad Company...	100,000 00	100,000 00	
Duluth, Winnipeg and Pacific Railway Company...	6,000,000 00	6,000,000 00	
*Duluth and Virginia Realty Company.....	45,000 00	45,000 00	
Duluth, Rainy Lake & Winnipeg Railway Company.	2,000,000 00	2,000,000 00	
*The Great North Western Telegraph Company of Canada.....	373,625 00	33,850 00	8,275 00
The Great North Western Telegraph Company of Canada (held in escrow).....		331,500 00	
The Halifax and South Western Railway Company.	1,000,000 00	1,000,000 00	
The Irondale, Bancroft and Ottawa Railway Com- pany.....	53,500 00	53,000 00	500 00
The James Bay and Eastern Railway Company....	1,250,000 00	1,250,000 00	
The Marmora Railway and Mining Company.....	128,600 00	128,600 00	
The Lake Superior Terminals Company Limited..	500,000 00	500,000 00	
The Minnesota and Manitoba Railroad Company...	400,000 00	400,000 00	
The Minnesota and Ontario Bridge Company.....	100,000 00	100,000 00	
Mount Royal Tunnel and Terminal Company, Ltd.	5,000,000 00	5,000,000 00	
*The Niagara, St. Catharines and Toronto Railway Company.....	925,000 00	924,900 00	100 00
*The Niagara, St. Catharines and Toronto Navig- ation (Limited).....	100,000 00	100,000 00	
The Quebec and Lake St. John Railway Company..	4,508,300 00	4,019,140 00	489,160 00
The Qu'Appelle, Long Lake and Saskatchewan Rail- road and Steamboat Company.....	201,000 00	201,000 00	
St. Boniface Western Land Company.....	250,000 00	250,000 00	
The St. Charles and Huron Railway Company.....	10,000 00	10,000 00	
The Toronto, Niagara and Western Railway Com- pany.....	125,000 00	125,000 00	
The Winnipeg Land Company Limited.....	100,000 00	100,000 00	
Total Canadian Northern Railway group.	188,351,625 00	84,001,790 00	104,349,835 00
<i>The Grand Trunk Pacific Railway Company—</i>	24,942,000 00	24,942,000 00	
The Grand Trunk Pacific Branch Lines Company..	1,002,000 00	1,002,000 00	
The Grand Trunk Pacific Saskatchewan Railway Company.....	200,000 00	200,000 00	
*The Grand Trunk Pacific Development Company, Limited.....	3,000,000 00	3,000,000 00	
*Canadian National Steamship Company, Limited..	15,000 00	15,000 00	
*Grand Trunk Pacific Alaska Steamship Company..	50,000 00	50,000 00	
*Grand Trunk Pacific Terminal Elevator Company (Limited).....	501,000 00	501,000 00	
*The Grand Trunk Pacific Telegraph Company....	100,000 00	100,000 00	
*Grand Trunk Pacific Dock Company, of Seattle....	150,000 00	150,000 00	
Total Grand Trunk Pacific Railway Group.	29,960,000 00	29,960,000 00	
<i>Central Vermont Railway Company—</i>			
Central Vermont Transportation Company.....	3,000,000 00	2,192,400 00	807,600 00
Bethel Granite Railway Company.....	200,000 00	200,000 00	
The Barre Granite Railway Company.....	25,000 00	25,000 00	
Montreal and Province Line Railway Company....	1,000,000 00	1,000,000 00	
The Montreal and Vermont Junction Railway Com- pany.....	197,300 00	197,300 00	
The Stanstead, Shefford and Chambly Railroad Company.....	608,333 33	608,333 33	
Southern New England Railway Company (In Receivership).....			
Southern New England Railroad Corporation (In Receivership).....			
Total Central Vermont Railway Group..	5,030,633 33	4,223,033 33	807,600 00

SCHEDULE OF COMPANIES COMPRISING THE CANADIAN NATIONAL RAILWAY
SYSTEM—*Concluded*

Name of issuing company	Capital stock	Held by system	Held by Government and others
SUMMARY			
Canadian National Railway-Grand Trunk Group...	204,008,927 70	38,134,014 00	165,874,913 70
Canadian Northern Railway Group.....	188,351,625 00	84,001,790 00	104,349,835 00
Grand Trunk Pacific Railway Group.....	29,960,000 00	29,960,000 00	
Central Vermont Railway Group.....	5,030,633 33	4,223,033 33	807,600 00
	427,351,186 03	156,318,837 13	271,032,348 70†
*Canadian National Railways (France).....	fr. 30,000,000 00	fr. 30,000,000 00	

The accounts of Companies indicated () are taken up in the System Income Account as "Separately Operated Properties."

**\$5,144,600 C.N.Q. Stock is held by the Northern Consolidated Holding Company. The Canadian Northern Railway owns 44,467 shares in that Company out of a total issue of 61,815. For the purpose of this statement the Holding Company is ignored and the proportion of the C.N.Q. Stock thus owned by the Canadian Northern Railway is shown as held by the latter Company.

†One certificate for \$180,424,327.70 of the Company's Capital Stock is issued in the name of His Majesty as representing \$165,627,738.70 of Grand Trunk Stock previously held by the public and \$14,796,589 previously held in that Company's treasury.

‡\$265,628,338.70 of this amount is owned by the Dominion of Canada.

A/C 706—INVESTMENTS IN AFFILIATED COMPANIES

Company	Amount outstanding	Amount owned by Can. Nat. System	Book value
	\$ cts.	\$ cts.	\$ cts.
"A"— <i>Stocks</i> —			
Atlantic and St. Lawrence Rail Road Company...	5,484,000 00	224 33	
The Belt Railway Company of Chicago.....	3,120,000 00	240,000 00	
The Chicago, Detroit and Canada Grand Trunk Junction Railroad Company.....	1,095,000 00	522,500 00	
Chicago & Western Indiana Railroad Company...	5,000,000 00	1,000,000 00	
The Detroit and Toledo Shore Line Railroad Company.....	1,428,000 00	714,000 00	
The Ontario Car Ferry Company (Limited).....	500,000 00	250,000 00	
The Toronto Terminals Railway Company.....	50,000 00	25,000 00	
The Toledo Terminal Railroad Company.....	4,000,000 00	387,200 00	
Detroit Terminal Railroad Company.....	2,000,000 00	1,000,000 00	
Canadian Government Merchant Marine, Limited	460,900 00	900 00	
	23,137,900 00	4,139,824 33	1,770,403 45
"B"— <i>Bonds</i> —			
Atlantic and St. Lawrence Rail Road Company..	3,000,000 00	3,000,000 00	
The Chicago, Detroit and Canada Grand Trunk Junction Railroad Company.....	1,786,141 46	1,786,141 46	
Chicago and Western Indiana Railroad Consol- idated Bonds.....	49,257,666 67	2,187,000 00	
The Detroit and Toledo Shore Line R.R. Co. First Mortgage Bonds.....	3,000,000 00	587,000 00	
The Toledo Terminal Railroad Company.....	5,241,000 00	137,000 00	
The Toronto Terminals Railway Co. 5% First Mortgage Bonds.....	9,313,100 00	4,656,500 00	
	71,597,908 13	12,353,641 46	12,331,565 45
"D"— <i>Advances</i> —			
Chicago and Western Indiana Railroad Company.....			613,183 09
Total balance sheet A/c No. 706.....			14,715,156 99

OPERATED MILEAGE DECEMBER 31, 1926

Territory	Mileage owned by Constituent Companies				Mileage of Lines under Lease or Contract		Mileage of Trackage Rights		Total Road Mileage				Spurs, and Yard Tracks	Inactive Mileage		
	1st Main Track	2nd Main Track	3rd Main Track	4th Main Track	1st Main Track	2nd Main Track	1st Main Track	2nd Main Track	1st Main Track	2nd Main Track	3rd Main Track	4th Main Track		1st Main Track	2nd Main Track	Spurs, Sidings and Yard Tracks
ATLANTIC REGION	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	
Halifax Division...	511.96	21.09					1.02		512.98	21.09			148.41			
New Glasgow Division...	354.56	1.93			66.32				420.88	1.93			124.86			
Island Division...	276.32								276.32				38.23		1.30	
Moncton Division...	390.07	27.09							390.07	27.09			186.85			
Campbellton Division...	475.08								475.08				147.20			
Edmundston Division...	563.77				158.46		81.59		803.82				110.43			
Total Atlantic Region.....	2,571.76	50.11			224.78		82.61		2,879.15	50.11			755.98		1.30	
CENTRAL REGION																
Quebec District—																
Levis Division...	521.46	22.97					3.28		524.74	22.97			171.08	13.02	1.12	
Saguenay Division...	440.01				5.48				445.49				143.09	32.49	4.30	
Cochrane Division...	710.71								710.71				201.25	0.61	0.61	
Montreal Division...	429.42				0.91				430.33				92.19	5.66	0.64	
Montreal District—																
Portland Division (excluding New England Lines)...	123.63	28.61							123.63	28.61			51.19			
New England Lines—																
Atlantic and St. Lawrence R.R.					165.37	0.99			165.37	0.99			92.00			
Lewiston and Auburn R.R.					5.43				5.43				1.76			
Norway Branch R.R.					1.41				1.41				0.62			

CENTRAL REGION —Continued													
Montreal Terminals.....	35.58	16.39		5.82	5.82			41.40	22.21			204.12	
St. Lawrence Division.....	409.84	142.62		78.09	0.33			488.26	142.62			148.31	11.86
Ottawa Division.....	421.55	2.13	0.28	21.09				442.64	2.13	0.28		82.89	
<i>Northern Ontario</i>													
<i>District—</i>													
Allandale Division.....	436.82	1.30						436.82	1.30			161.25	
Capreol Division.....	586.38	0.15		1.87	1.87	4.14	4.08	592.39	6.10			177.30	0.60
Homepayne Division.....	590.46							590.46				95.49	
<i>Southern Ontario District—</i>													
Belleville Division.....	1,114.64	199.92						1,114.64	199.92			315.76	18.60
Toronto Terminals.....	30.56	20.02	8.85	7.42				30.56	20.02	8.85	7.42	203.21	
Stratford Division.....	644.01	1.25		159.15	8.25			803.16	9.50			207.21	
London Division.....	404.54	207.84	3.36					404.54	207.84	3.36		238.48	
St. Thomas Division (excluding International Bridge Company's and Niagara Falls Suspension Bridge Company's Tracks).....	244.46	89.92				4.07	4.05	248.53	93.97			153.58	
St. Thomas Division, International Bridge Company.....	0.97	0.55						0.97	0.55			5.95	
St. Thomas Division, Niagara Falls Suspension Bridge Company.....				0.25	0.25			0.25	0.25				
Total Central Region.....	7,145.04	733.67	12.49	7.42	444.87	17.18	11.82	7,601.73	758.98	12.49	7.42	2,746.73	82.23
							8.13					0.60	7.15

OPERATED MILEAGE DECEMBER 31, 1926—Continued

Territory	Mileage owned by Constituent Companies				Mileage of Lines under Lease or Contract		Mileage of Trackage Rights		Total Road Mileage				Spurs, Sidings and Yard Tracks		Inactive Mileage	
	1st Main Track	2nd Main Track	3rd Main Track	4th Main Track	1st Main Track	2nd Main Track	1st Main Track	2nd Main Track	1st Main Track	2nd Main Track	3rd Main Track	4th Main Track	Miles	Yard Tracks	1st Main Track	2nd Main Track
	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
GRAND TRUNK WESTERN LINES																
Grand Trunk Western Railway	331.09	321.67	10.56				4.85	4.85	335.94	326.52	10.56		271.33			
Chicago & Kalamazoo Terminal R.R.	0.89						1.03		1.92				17.65			
Chicago, Kalamazoo & Saginaw Ry.					9.50				9.50				0.58			
Detroit, Grand Haven & Milwaukee Ry.	188.32	15.91							188.32	15.91			179.65			
Grand Rapids Terminal R.R.					1.51				1.51				3.53			
Toledo, Saginaw Grand, Rapids Terminal R.R.					1.51				1.51				3.53			
Toledo, Saginaw & Muskegon Ry.	95.95						20.33		116.28				17.78			
Pontiac, Oxford & Northern R.R.	99.89								99.89				22.45			
Detroit & Huron Ry.	18.58								18.58				3.93			
Chicago, Detroit & Canada Grand Trunk Junction R.R.					59.55	11.19			59.55	11.19			98.78			
Michigan Air Line Ry.	105.92								105.92				19.03			
Cincinnati, Saginaw & Mackinaw R.R.					50.56				52.13				48.18			
Bay City Terminal Ry.	1.17						1.57		1.17				2.53			

[illegible]

OPERATED MILEAGE DECEMBER 31, 1926—Continued

Territory	Mileage owned by Constituent Companies				Mileage of Lines under Lease or Contract		Mileage of Trackage Rights		Total Road Mileage				Spurs, Sidings and Yard Tracks	Inactive Mileage		
	1st Main Track	2nd Main Track	3rd Main Track	4th Main Track	1st Main Track	2nd Main Track	1st Main Track	2nd Main Track	1st Main Track	2nd Main Track	3rd Main Track	4th Main Track	Miles	1st Main Track	2nd Main Track	Spurs, Sidings and Yard Tracks
CENTRAL VERMONT SYSTEM	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles	Miles
Central Vermont Ry.....	241.96	5.56		*0.27			59.04		301.00	5.56		*0.27	116.27			
Stanstead, Shelford & Chambly Ry.....	2.53								2.53				1.43			
Montreal & Vermont Jct. Ry.....	22.80								22.80				5.26			
New London Northern R.R.....					125.29		0.11		125.40				52.57			
West River R.R.....					35.40				35.40				3.00			
Bethel Granite Ry.....	5.39								5.39				0.64			
Total Central Vermont System.....	272.68	5.56		*0.27	160.69		59.15		492.52	5.56		*0.27	179.17			
SUMMARY																
Atlantic Region.....	2,571.76	50.11			224.78		82.61		2,879.15	50.11			755.98			1.30
Central Region.....	7,145.04	733.67			444.87		11.82		7,601.73	758.98			2,746.73	82.23	0.60	7.15
Grand Trunk Western Lines.....	841.81	337.58			121.12		27.78		990.71	353.62			688.85			
Western Region.....	10,233.22	76.97			430.55		54.07		10,717.84	102.33			2,399.70	38.36		4.88
Central Vermont System.....	272.68	5.56		0.27	160.69		59.15		492.52	5.56			179.17			
Total Mileage Steam Operated Lines referred to as "System Mileage".....									22,681.95	1,270.60				120.59	0.60	13.33

*Designated as "Other Main Track."

SUMMARY OF FIRST MAIN TRACK BY REGIONS AND DISTRICTS

	Miles
<i>Atlantic Region</i>	2,879.15
<i>Central Region—</i>	
Quebec District.....	2,111.27
Montreal District.....	1,268.14
Northern Ontario District.....	1,619.67
Southern Ontario District.....	2,602.65
<i>Grand Trunk Western Lines</i>	990.71
<i>Western Region—</i>	
Manitoba District.....	3,716.59
Saskatchewan District.....	3,241.69
Alberta District.....	2,312.18
British Columbia District.....	1,447.38
<i>Central Vermont System</i>	492.52
Total First Main Track Mileage Steam Operated Lines referred to as "System Mileage".....	22,681.95

MILEAGE OF LINES CONTROLLED BY CANADIAN NATIONAL RAILWAYS NOT INCLUDED IN OPERATING FIGURES

	Miles
<i>Steam Operated Lines—</i>	
Thousand Islands Railway.....	6.00
<i>Electric Lines—</i>	
Canadian National Electric Railway (Toronto Suburban Division).....	49.36
Niagara, St. Catharines & Toronto Railway.....	68.13
Montreal & Southern Counties Railway.....	56.16
Oshawa Railway.....	9.98

CANADIAN NATIONAL RAILWAYS CANADIAN GOVERNMENT RAILWAYS

BALANCE SHEET AS AT DECEMBER 31, 1926

<i>A C</i>		ASSETS	
701	Investment in road and equipment—		
	Investment in road and equipment.....	\$ 410,749,867	92
	Branch lines purchases.....	133,418	77
	Capital suspense—Overseas rail.....	582,559	36
	"B" Abandoned Lines.....	623,454	79
			<hr/>
			410,924,182 12
702	Improvements on Leased Railway Property—		
	Lake Superior Branch.....		594,331 08
705	Miscellaneous Physical Property—		
	Minaki Inn.....		517,016 11
722	Canadian National Railways.....		18,868,389 85
			<hr/>
		\$	430,903,919 16

		LIABILITIES	
755	Branch Line Purchases.....	\$	130,468 77
757	Non-Negotiable Debt.—		
	Dominion of Canada—		
	Advances for Road and Equipment.....	\$ 412,265,344	92
	Material and Supplies—Open Accounts.....	17,030,369	97
	Operating Deficits.....	6,628,448	29
	Advances for Workmen's Comp. Payments.....	1,225,245	11
	Advances for Pension Payments.....	262,624	35
			<hr/>
			437,412,032 64
780	Profit and Loss Account.....		6,638,582 25
			<hr/>
		\$	430,903,919 16

Certified Correct:
L. H. COOPER,
General Auditor.

C. E. FRIEND,
Asst. General Comptroller.
J. M. ROSEVEAR,
General Comptroller.

PROFIT AND LOSS ACCOUNT AS AT DECEMBER 31, 1926

		DEBITS	
611	Debit balance at January 1, 1926.....	\$ 8,622,038	17
	Less Hudson Bay Railway.....	287,316	65
			<hr/>
		\$	8,334,721 52
612	Debit balance transferred from income.....		
613	Surplus applied to sinking and other reserve funds.....		
614	Dividend appropriations of surplus.....		
615	Surplus appropriated for investment in physical property.....		
616	Stock Discount extinguished through surplus.....		
617	Debt discount extinguished through surplus.....		
618	Miscellaneous appropriations of surplus.....		
619	Loss on retired road and equipment.....		249,476 39
620	Delayed income debits.....		
621	Miscellaneous debits.....		823 60
			<hr/>
	Total debits.....	\$	8,585,021 51

		CREDITS	
602	Credit balance transferred from income.....	\$ 1,908,235	00
603	Profit on road and equipment sold.....		202 95
604	Delayed income credits.....		
605	Unrefundable overcharges.....		4,448 08
606	Donations.....		10,878 35
607	Miscellaneous credits.....		22,674 88
			<hr/>
	Total credits.....	\$	1,946,439 26
	Debit balance at December 31, 1926.....	\$	6,638,582 25

CANADIAN GOVERNMENT RAILWAYS INCLUDING ST. JOHN AND QUEBEC RAILWAY

INCOME STATEMENT YEAR ENDED DECEMBER 31, 1926

	Year ended December 31, 1926
1. OPERATING INCOME	
501 Railway operating revenues.....	\$ 46,290,922 14
531 Railway operating expenses.....	43,170,627 45
Operating ratio.....	93.26%
Net revenue from railway operations.....	3,120,294 69
532 Railway tax accruals.....	492,273 37
533 Uncollectible railway revenues.....	8,158 08
Railway operating income.....	2,619,863 24
502 Revenues from miscellaneous operations.....	25,745 91
534 Expenses of miscellaneous operations.....	105,000 11
Net revenue from miscellaneous operations.....	79,254 20
535 Taxes on miscellaneous operations.....	—
Miscellaneous operating income.....	—
Total operating income.....	2,540,609 04
II. NON-OPERATING INCOME	
503 Hire of freight cars—Credit balance.....	571,239 78
504 Rent from locomotives.....	234,439 83
505 Rent from passenger—Train cars.....	136,634 35
506 Rent from floating equipment.....	—
507 Rent from work equipment.....	97,146 59
508 Joint facility rent income.....	113,477 74
509 Income from lease of road.....	23,300 00
510 Miscellaneous rent income.....	168,115 46
511 Miscellaneous non-operating physical property.....	10,992 35
512 Separately operated properties—Profit.....	—
513 Dividend income.....	—
514 Income from funded securities.....	—
515 Income from unfunded securities and accounts.....	28,238 38
516 Income from sinking and other reserve funds.....	—
517 Release of premiums on funded debt.....	—
518 Contributions from other companies.....	—
519 Miscellaneous income.....	1,190 43
Total non-operating income.....	1,384,774 91
Gross income.....	3,925,383 95
III. DEDUCTIONS FROM GROSS INCOME	
536 Hire of freight cars—Debit balance.....	260,027 49
537 Rent for locomotives.....	9,191 99
538 Rent for passenger train cars.....	529,976 16
539 Rent for floating equipment.....	—
540 Rent for work equipment.....	8,908 78
541 Joint facility rents.....	468,506 36
542 Rent for leased roads.....	708,622 42
543 Miscellaneous rents.....	2,545 07
544 Miscellaneous tax accruals.....	18,976 56
545 Separately operated properties—Loss.....	—
546 Interest on funded debt.....	—
547 Interest on unfunded debt.....	3,621 87
548 Amortization of discount on funded debt.....	—
549 Maintenance of investment organizations.....	—
550 Income transferred to other companies.....	—
551 Miscellaneous income charges.....	6,772 25
Total deductions from gross income.....	2,017,148 95
Net income	\$ 1,908,235 00

CANADIAN GOVERNMENT RAILWAYS

CAPITAL ACCOUNT, YEAR ENDED DECEMBER 31, 1926

<i>Intercolonial Railway—</i>			
To cost to December 31, 1925.....	\$ 148,253,399 80		
Construction and betterments during year.....	894,698 07		
Less: Transfer of 1925 equipment expenditure.....	58,750 14		
		149,109,347 73	
<i>Prince Edward Island Railway—</i>			
To cost to December 31, 1925.....	13,690,347 30		
Construction and betterments during year.....	212,195 05		
Transfer of 1925 expenditure.....	263 15		
Equipment retirements 1923 to 1926.....	263,495 90		
		13,639,309 60	
<i>New Brunswick and Prince Edward Island—</i>			
To cost to December 31, 1925.....	898,616 98		
Construction and betterments during year.....	16,557 43		
		915,174 41	
<i>International Railway—</i>			
To cost to December 31, 1925.....	3,103,841 38		
Construction and betterments during year.....	36,237 44		
		3,140,078 82	
<i>National Transcontinental Railway—</i>			
To cost to December 31, 1925.....	171,892,734 55		
Construction and betterments during year.....	521,781 58		
		172,414,516 13	
<i>Moncton and Beaulieu Railway—</i>			
To cost to December 31, 1925.....	452,944 61		
Construction and betterments during year.....	66,990 96		
		519,935 57	
<i>Salisbury and Albert Railway—</i>			
To cost to December 31, 1925.....	622,619 27		
Construction and betterments during year.....	3,717 69		
		626,336 96	
<i>St. Martins Railway—</i>			
To cost to December 31, 1925.....	356,355 81		
Construction and betterments during year.....	10,732 85		
		367,088 66	
<i>Elgin and Havelock Railway—</i>			
To cost to December 31, 1925.....	179,527 04		
Construction and betterments during year.....	3,078 68		
		182,605 72	
<i>York and Carleton Railway—</i>			
To cost to December 31, 1925.....	63,636 55		
Construction and betterments during year.....	498 86		
		64,135 41	
<i>Quebec & Saguenay Railway—</i>			
To cost to December 31, 1925.....	7,807,858 55		
Construction and betterments during year.....	14,451 58		
		7,822,310 13	
<i>Caraquet and Gulf Shore—</i>			
To cost to December 31, 1925.....	953,932 52		
Construction and betterments during year.....	61,525 41		
		1,015,457 93	
<i>Lotbiniere and Megantic Railway—</i>			
To cost to December 31, 1925.....	353,836 16		
Construction and betterments during year.....			
		353,836 16	
<i>Cape Breton Railway—</i>			
To cost to December 31, 1925.....	103,231 45		
Construction and betterments during year.....	290 49		
		103,521 94	
<i>Hudsons Bay Railway—</i>			
To cost to December 31, 1925.....	14,944,515 21		
Transferred during year.....	14,944,515 21		
<i>Quebec Bridge—</i>			
To cost to bridge to December 31, 1924.....		22,640,228 46	
<i>Long Lac Cut-off—</i>			
To cost to December 31, 1925.....	2,846 724 87		
Construction and betterments during year.....	822 14		
		2,847,547 01	
<i>Lake Superior Branch—</i>			
To additions and betterments to December 31, 1925.....	544,465 87		
To additions and betterments during year.....	49,865 21		
		594,331 08	

CANADIAN GOVERNMENT RAILWAYS

CAPITAL ACCOUNT, YEAR ENDED DECEMBER 31, 1926—*Concluded*

<i>Lawlor Building, Toronto—</i>		
To cost to December 31, 1925.....	1,229,912 87	
Additional expenditure during year.....		1,229,912 87
<i>Canadian Government Railways—</i>		
Cost of equipment to December 31, 1925.....	34,549,839 18	
Expenditure during year.....	195,119 57	
Transfer of 1925 expenditure.....	38,486 99	
Less: Equipment retired.....	521,836 14	
	34,261,609 60	
<i>Add: Additions to S.S. "Northumberland" to Decem-</i>		
<i>ber 31, 1926.....</i>	40,362 74	34,301,972 34
Capital suspense—Vale Railway.....	49,234 31	
Capital suspense—Branch Line Aid.....	36,485 95	
Branch Lines purchased—balance of purchase		
of Moncton & Buctouche Railway.....	\$70,000 00	
New Brunswick & Prince Edward Island Ry. 63,418 77		
	133,418 77	
	219,139 03	
<i>Deduct:</i>		
Capital suspense—Overseas rail.....	582,559 36	
Capital suspense—Moncton and Buctouche		
Rly.....	5,713 40	
	588,272 76	369,133 73
<i>Minaki Inn—</i>		
To cost to December 31, 1925.....	389,387 90	
Additions and betterments during year.....	127,628 21	517,016 11
		\$ 412,035,529 31

ST. JOHN AND QUEBEC RAILWAY

EARNINGS, EXPENSES AND RENTAL ACCOUNT YEAR ENDED DECEMBER 31, 1926

Railway operating revenues.....	\$ 264,474 30
Railway operating expenses.....	446,424 77
Operating deficit.....	181,950 47
Other income items net debit.....	38,204 84
Net deficit.....	220,155 31
In addition to the above 40% of operating revenues has been paid as	
rental.....	105,789 72
Total loss.....	\$ 325,945 03

CANADIAN GOVERNMENT RAILWAYS

STATEMENT OF AVERAGES, YEAR ENDED DECEMBER 31, 1926

Mileage of road operated.....	4,462.78
Total engine mileage.....	14,687,914
Total train mileage.....	11,831,787
Total car mileage.....	263,221,088
<i>Earnings—</i>	
Transportation—Rail (Accts. 101 to 112).....	\$ 45,291,483 51
Incidentals (Accts. 113 to 152).....	999,438 63
Total.....	\$ 46,290,922 14
<i>Operating expenses—</i>	
Rail.....	43,170,627 45
Water.....	—
Total.....	\$ 43,170,627 45
<i>Ratio of earnings to gross earnings—</i>	
Earnings from transportation—Rail.....	97.84%
Earnings from transportation—Water.....	—
Earnings from incidentals.....	2.14%
Earnings per mile of road operated.....	\$ 10,372 67
Earnings per engine mile.....	3 15
Earnings per train mile.....	3 91
Earnings per car mile.....	17 59
<i>Ratio of expenses to gross earnings—</i>	
Rail.....	93.26%
Water.....	—
Expenses per train mile.....	3 65
Expenses per mile of road operated.....	9,673 48
Repairs of locomotives.....	2,880,365 02
Repairs of freight cars.....	2,906,193 88
Repairs of passenger cars.....	1,710,804 47
Cost or repairs per locomotive.....	4,890 26
Cost of repairs per freight car.....	133 48
Cost of repairs per passenger car.....	2,486 63
Freight traffic.....	33,965,065 66
Passenger traffic.....	8,152,916 24
Mails and express.....	2,066,657 46
Miscellaneous (A/Cs. 103, 104, 105, 108 to 112).....	1,124,164 97
Incidental.....	982,117 81
Total.....	\$ 46,290,922 14
Hire of equipment—Credit.....	\$ 231,356 13
Income account—Debit.....	178,407 75
Rentals leased roads—Debit.....	685,322 42

LOCOMOTIVE AND CAR EQUIPMENT AS AT DECEMBER 31, 1926

	On hand January, 1, 1926	Added during year	Retired during year	On hand December 31, 1926
<i>Locomotives.....</i>	594		5	589
<i>Freight—</i>				
Automobile.....	497		1	496
Box.....	13,724	3	430	13,297
Stock.....	2,279		33	2,246
Poultry.....	2			2
Refrigerator.....	291		4	287
Eastman heater.....	192		1	191
Potato.....	200		1	199
Flat.....	1,949	16	230	1,735
Hart.....	1,016		29	987
Coal and coke.....	903	273	56	1,120
Pulpwood.....	996	9	208	797
Tank.....	66		1	65
Caboose.....	316	50	16	350
	22,431	351	1,010	21,772

LOCOMOTIVE AND CAR EQUIPMENT AS AT DECEMBER 31, 1926—*Concluded*

	On hand January 1, 1926	Added during year	Retired during year	On hand December 31, 1926
<i>Passenger—</i>				
Business.....	23	1	6	18
Parlor.....	2			2
Cafe parlor.....	13			13
Cafe coach.....	4			4
Observation, parlor-buffet.....	6		2	4
Mountain observation.....	2	2		4
Comp. cafe, parlor, sleeping.....	1			1
Buffet sleeping.....	8			8
Compartment.....	2			2
Dining.....	15			15
Sleeping.....	61		4	57
Colonist.....	46		5	41
First class.....	156	2	6	152
Second class.....	46	5	2	49
Passenger and baggage cars.....	106		3	103
Passenger and mail cars.....	3			3
Mail and express or baggage.....	20		1	19
Baggage.....	92		3	89
Box baggage.....	24			24
Postal.....	15			15
Refrigerator express.....	32			32
Milk.....	3			3
Stockman's.....	5	2		7
Gasoline motor pass. trailers.....	1			1
Hospital.....				
Lunch counter.....	6			6
Photographers.....	1		1	
Instruction.....	2			2
Vision test.....	2			2
Stores supply.....	4	2		6
Trailers.....	5			5
Dynamometer.....	1			1
	707	14	33	688
<i>Work—</i>				
Lidgerwood.....	9		1	8
Gas.....	8	1	1	8
Cranes and derricks.....	47		1	46
Flangers.....	94	5	9	90
Ditchers.....	8			8
Ballast spreaders and trimmers.....	9			9
Pile drivers.....	3			3
Steam shovels.....	17		1	16
Snow plows.....	128		13	115
Boarding.....	1,218	128	73	1,273
Engineer.....	2	2		4
Store.....	1			1
Auxiliary.....	132	17	8	141
Cabin and idler.....	11	7	1	17
Cinder.....	66	2	15	53
Road repair.....	13	1	1	13
Air dump.....	38			38
Transfer flat.....	17			17
Water tank.....	2			2
Fire fighting tank.....	12	3		15
Concrete mixer.....	4			4
Sand blast.....	1			1
Well boring.....	1			1
Test weight and scale test.....	2		1	1
Centerfugal pump.....				
Ice.....	3			3
Shop service.....	11			11
Rail saw.....	1			1
Oil tank.....	1			1
Paint.....	1		1	
Dump.....	16			16
Bridge tanks.....	1			1
	1,877	166	126	1,917

CANADIAN GOVERNMENT RAILWAYS EMPLOYEES' RELIEF AND
INSURANCE ASSOCIATIONSTATEMENT OF RECEIPTS AND EXPENDITURES FROM JANUARY 1 TO
DECEMBER 31, 1926

RECEIPTS

Credit balance on December 31, 1925.....	\$ 126,282 66
Amount of premiums collected from Canadian National Railways' pay lists.....	\$ 231,049 63
Premiums collected from railways' vouchers.....	1,723 18
Contribution from Canadian National Railways.....	15,000 00
	<hr/>
Cash members not on duty, refunds, etc.....	1,462 11
Premiums from S. & A. vouchers.....	3,254 22
Premiums from retired members.....	6,271 33
Annual fees.....	1,358 75
Examination fees.....	74 00
Interest on monthly balances and bonds.....	5,763 21
	<hr/>
	18,183 62
	<hr/>
Total receipts.....	\$ 392,239 09

EXPENDITURES

Sick and Accident Indemnity.....	\$ 92,803 68
Medical and surgical attendance.....	50,025 85
	<hr/>
	142,829 53
Temporary employees' accident fund.....	26,047 90
Death and total disability claims.....	68,500 00
Examination fees.....	62 00
	<hr/>
	\$ 237,439 43

OPERATING EXPENSES

Sick and accident fund, temporary employees' accident fund, retired employees, death and total disability fund.....	20,753 74
	<hr/>
	258,193 17
Difference.....	134,045 92
Less Outstanding liabilities.....	14,000 00
	<hr/>
Estimated net surplus December 31, 1926.....	\$ 120,045 92

SICK AND ACCIDENT FUND (REGULAR & TEMPORARY)

This fund shows a surplus, December 31, 1926.....	\$ 72,215 50
---	--------------

DEATH AND TOTAL DISABILITY FUND

The statement shows an expenditure on account of death and total disability claims of.....	\$68,500 00
This statement shows that One hundred and thirty-four death and total disability claims were assessed and paid during the year, one hundred and twelve death claims, due to natural causes aggregating..	57,250 00
Nineteen death claims due to accidental injuries aggregating.....	9,750 00
	<hr/>
	67,000 00
Three total disability claims, aggregating.....	1,500 00
	<hr/>
	68,500 00
Sixteen temporary death claims, due to accidental injuries, aggregating..	4,000 00
	<hr/>
	\$ 72,500 00

C. B. TRITES,
General Secretary.

W. F. SEARS,
Auditor

INTERCOLONIAL AND PRINCE EDWARD ISLAND RAILWAYS EMPLOYEES' PROVIDENT FUND

STATEMENT OF RECEIPTS AND EXPENDITURES DURING THE YEAR ENDED DECEMBER 31, 1926

Balance to the credit of the fund on December 31, 1925.....	Nil
The contributions made by employees during the year, being one and one-half per cent of their monthly salary and wages, were.....	\$ 266,368 46
The contributions made by the railways were.....	100,000 00
Special contribution made by the railways to offset deficit, year ending December 31, 1926.....	319,395 06
Amounts received to increase retiring allowances of all retired employees receiving less than \$30 per month, in order that the minimum allowance now paid under the Act, viz.: \$20, might be increased to \$30 per month, in accordance with vote No. 473, whereby an amount was placed in the estimates to supplement retiring allowances payable under the provisions of the I.C. & P.E.I. Railways Employees' Provident Fund, including from January 1, to December 31, 1926.....	41,054 28
Amounts received from refunds, etc.....	843 84
	<hr/> 727,661 64
The expenditures were:—	
For retiring allowances.....	645,310 63
For allowances made to retired employees receiving less than \$30 per month, to increase the minimum allowance in accordance with vote No. 473, whereby an amount was placed in the estimates to supplement retiring allowances payable under the provisions of the I.C. & P.E.I. Railways Employees' Provident Fund, including from January 1, to December 31, 1925.....	41,054 28
For contributions refunded in cases of deceased employees.....	18,560 90
For contributions refunded which were deducted in error.....	594 86
For contributions refunded to discharged employees, etc.....	5,628 01
Medical examinations for probationers entering the service, etc.	496 00
Medical examinations for employees retiring from the service...	193 50
For election expenses.....	1,411 41
For salaries and travelling expenses, Secretary's office, and proportion of salary of Chief Medical Officer.....	14,095 90
For stationery, printing, postage, etc.....	316 15
	<hr/> 727,661 64
Balance to the credit of the Fund on the 31st December, 1926.....	<u><u>Nil</u></u>

C. B. TRITES,
Secretary.

W. U. APPLETON,
Chairman.

CANADIAN NATIONAL RAILWAYS

STATEMENT SHOWING THE AMOUNT CREDITED TO THE CANADIAN GOVERNMENT RAILWAYS EMPLOYEES' RELIEF AND INSURANCE ASSOCIATION BY THE CANADIAN NATIONAL RAILWAYS DURING THE YEAR ENDED DECEMBER 31, 1926

Amount of premiums collected from the Canadian National Railway pay lists.....	\$ 231,049 63
Premium collected from railway vouchers.....	1,723 18
Annual contribution from the Canadian National Railways.....	15,000 00
Total.....	<hr/> \$ 247,772 81

C. B. TRITES,
Secretary.

W. F. SEARS,
Auditor.

CANADIAN NATIONAL RAILWAYS

STATEMENT SHOWING MILEAGE OF CANADIAN GOVERNMENT RAILWAYS AS AT
DECEMBER 31, 1926

	Main line		Yard track and sidings	Total
	1st track	2nd track		
Atlantic Region.....	2,213 49	50 11	697 61	2,961 21
Central Region.....	1,441 76	22 24	427 04	1,891 04
Western Region.....	390 17	4 89	134 03	529 09
Leased Lines—Atlantic Region.....	164 25	.....	15 71	179 96
“ Central Region.....	5 48	.....	1 46	6 94
“ Western Region.....	162 76	.....	82 58	245 34
Running Rights—Atlantic Region.....	81 53	.....	.....	81 59
“ Central Region.....	†42 80	*37 94	.....	80 74
“ Western Region.....	.....	.....	.....	.....
	4,502 30	115 18	1,358 43	5,975 91

†Running Rights over Grand Trunk Railway—39·52 miles.

*Running Rights over Grand Trunk Railway.

REPORT OF THE DEPARTMENTAL ACCOUNTANT

TOTAL EXPENDITURE and Revenue of the Department of Railways and Canals prior to and since Confederation to March 31, 1927.

	\$	cts.	\$	cts.
Grand total expenditure.....			1,336,852,172	67
Expenditure on railways.....	931,268,941	67		
" Quebec Bridge.....	21,910,596	06		
" railway subsidies.....	78,785,471	09		
" canals.....	255,665,393	65		
" miscellaneous.....	49,221,770	20		
Total expenditure.....			1,336,852,172	67
Classification of expenditure in general—				
Capital account.....	710,051,390	94		
Revenue account.....	496,066,313	90		
Income account.....	51,948,996	74		
Consolidated Fund—Railway subsidies.....	78,785,471	09		
Total expenditure.....			1,336,852,172	67
Classification of expenditure in detail—				
Railways—				
Capital.....	477,059,275	44		
Income.....	9,258,541	24		
Revenue.....	444,951,124	99		
Quebec bridge—				
Capital.....	21,706,664	49		
Income.....	203,931	57		
Railway subsidies.....			21,910,596	06
Total expenditure on railways.....			78,785,471	09
Canals—				
Capital.....	189,657,999	64		
Income.....	14,968,916	15		
Revenue, staff.....	28,443,695	61		
Revenue, repairs.....	22,594,782	25		
Total expenditure on canals.....			255,665,393	65
Miscellaneous expenditure—				
Capital.....	21,627,451	37		
Income.....	27,517,607	78		
Revenue.....	76,711	05		
Total miscellaneous expenditure.....			49,221,770	20
Grand total expenditure.....			1,336,852,172	67

GENERAL SUMMARY of the Expenditure and Revenue for Fiscal Year ending March 31, 1927

Grand total expenditure to March 31, 1927.....		1,336,852,172	67
This expenditure is divided as follows—			
Railways, including Quebec bridge.....	1,031,905,008	82	
Canals.....	255,665,393	65	
General expenditure.....	49,221,770	20	
Total expenditure for the year ending March 31, 1927—			1,336,852,172
This expenditure is divided as follows—			
Railways.....	3,319,380	24	
Canals.....	16,438,853	48	
General expenditure.....	891,410	75	
Total expenditure for the year ending March 31, 1927—			20,649,644
REVENUE RECEIVED			
Grand total of revenue received from July 1, 1867 to March 31, 1927.....			
Railways.....	391,863,392	09	
Canals.....	23,509,875	78	
Total revenue received.....			415,376,267
Revenue received from Canals during fiscal year.....			961,694

REVENUE

GENERAL STATEMENT of the Revenue received during the year ending
March 31, 1927

	\$	cts.
<i>Canals—</i>		
Welland canal.....	79,657	29
Welland canal, Port Colborne elevator.....	494,455	92
Welland Ship canal.....	2,824	01
Beauharnois canal.....	15,075	31
Soulanges canal.....	3,971	67
Cornwall canal.....	26,046	70
Williamsburg canal.....	1,817	50
Lachine canal.....	226,319	07
Chambly canal.....	958	24
Carillon and Grenville canal.....	1,174	00
Chats Falls canal.....	1	00
St. Anne's Lock.....	545	36
Rideau canal.....	12,699	00
St. Peter's canal.....	30	00
Murray canal.....	239	00
Trent canal.....	95,792	02
Sault Ste. Marie canal.....	86	00
Miscellaneous.....	2	00
Total.....	961,694	09

GENERAL STATEMENT of Expenditure during the Year ending March 31, 1927

	\$	cts.	\$	cts.
Total expenditure.....			20,649,644	47
Expenditure chargeable to railways.....	3,319,380	24		
Expenditure chargeable to canals.....	16,438,853	48		
General expenditure.....	891,410	75		
Total expenditure.....			20,649,644	47
<i>Classification of expenditure in general—</i>				
Capital account.....	16,674,027	43		
Income account.....	1,820,495	19		
Revenue account.....	2,155,121	85		
Total expenditure.....			20,649,644	47
<i>Classification of expenditure by accounts—</i>				
<i>Railways—</i>				
Capital expenditure.....			2,828,343	65
Income expenditure, general.....			477,204	51
Revenue.....			13,832	08
<i>Canals—</i>				
Capital expenditure.....			13,845,683	78
Income expenditure.....	429,118	85		
Income expenditure, general.....	22,761	08		
Revenue expenditure, staff.....	1,129,040	91		
Revenue expenditure, staff, general.....	134,131	10		
Revenue expenditure, repairs.....	858,472	92		
Revenue expenditure, repairs, general.....	19,644	84		
General expenditure, income account.....			878,117	76
Total expenditure.....			20,649,644	47

PRINCIPAL EXPENDITURES during the Fiscal Year

Railway Commission, maintenance.....	\$ 246,106 05
Railway Commission, statute.....	53,500 00
Surveys and Inspections, railways.....	48,467 95
Railway Grade Crossing Fund.....	126,490 81
Canada Highways Act, Chapter 54, 1919.....	346,496 52
Canada Highways Commission.....	24,663 72
Vote 342, St. Lawrence Ship Canal, Surveys and Investigations.....	112,316 77
Workmen's Compensation Act.....	331,141 57
Canadian Government Railways, to supplement pension allowance.....	41,054 28
Hudson Bay Railway—Construction and betterments.....	2,808,549 31
Welland Ship Canal.....	13,846,472 92
Sunday Labour.....	56,505 25
Canals expenditure.....	2,415,843 54
Miscellaneous expenditure.....	192,035 78
Total.....	20,649,644 47

EXPENDITURE on Government and other Railways for fiscal year ending
March 31, 1927

	Capital	Income	Revenue	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Intercolonial Railway.....	4,438 05			4,438 05
Hudson Bay Railway.....	2,808,549 31			2,808,549 31
Total.....	2,812,987 36			2,812,987 36
Railway Commission, maintenance.....		246,106 05		246,106 05
Railway Commission, statutory.....		53,500 00		53,500 00
Surveys and inspections.....		48,467 95		48,467 95
Railway Grade Crossing Fund.....		126,490 81		126,490 81
Governor General's cars.....		2,639 70		2,639 70
Hudson Bay Ry.—Port Nelson and Fort Churchill terminals.....	15,356 29		13,832 08	29,188 37
Total.....	15,356 29	477,204 51	13,832 08	506,392 88
Grand total of railways.....	2,828,343 65	477,204 51	13,832 08	3,319,380 24
MISCELLANEOUS				
Canada Highways Act, chapter 54, 1919.....		346,496 52		346,496 52
Workmen's Compensation Act, Chap. 15, Statutes of Canada 1918.....		331,141 57		331,141 57
Canada Highways Commission.....		24,663 72		24,663 72
Printing and Stationery, outside service.....		6,424 79		6,424 79
Canadian Government Rys.—To supplement pension allowance.....		41,054 28		41,054 28
Vote 342, St. Lawrence Ship Canal—Surveys and Investigations and Canadian National Advisory Committee.....		112,316 77		112,316 77
Vote 415, deferred adjustment of military pay....		29,313 10		29,313 10
		891,410 75		891,410 75

EXPENDITURE on Canals for Fiscal Year ended March 31, 1927

Name of Canal	Chargeable to		Chargeable to Revenue		Total
	Capital	Income	Staff	Repairs	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Carillon and Grenville.....		4,770 73	31,429 03	25,705 01	61,904 77
Chambly.....		7,973 14	54,636 85	36,001 51	98,611 50
Cornwall.....			101,945 36	74,131 43	176,076 84
Lachine.....		8,687 63	156,128 05	146,825 06	311,640 74
Murray.....			6,860 48	4,877 46	11,737 94
Rideau.....			86,940 85	158,610 70	245,551 55
St. Anne's Lock.....		6,504 13	5,295 48	5,056 49	16,856 10
St. Lawrence river canals.....		3,762 85			3,762 85
St. Lawrence Ship canal.....	170 96				170 96
St. Ours.....			4,671 62	2,756 01	7,427 63
Soulanges.....		2,835 00	52,470 08	67,633 54	122,938 62
St. Peters.....		18,589 12	6,772 59	4,807 22	30,168 93
Sault Ste. Marie.....			42,229 19	29,408 44	71,637 63
Trent.....	258 02	300,355 01	143,724 12	69,390 21	513,727 36
Welland.....	876 20	75,641 24	380,999 71	204,286 44	660,051 19
Welland Ship.....	13,846,472 92				13,846,472 92
Williamsburg.....			54,937 50	28,983 35	83,920 85
	13,845,683 78	429,118 85	1,129,040 91	858,472 92	16,262,316 46
GENERAL ON CANALS					
Dredge Vessels, Quebec Canals.....		3,979 28	25,430 23	6,101 52	35,511 03
Dredge Vessels, Rideau Canal.....			19,240 10	10,121 96	29,362 06
Sunday Labour.....			56,505 25		56,505 25
Surveys and Inspections.....		16,781 80			16,781 80
QUEBEC CANALS					
Maintenance.....			29,849 00		29,849 00
Hungry Bay and St. Barbe dykes.....				3,421 36	3,421 36
MISCELLANEOUS					
Vote 418, compassionate allowance to Mother of late Francis S. King.....		2,000 00			2,000 00
Civil Service Amendment Act gratuities to dependents of deceased employees.....			3,106 52		3,106 52
Total.....		22,761 08	134,131 10	19,644 84	176,537 02
Grand total.....	13,845,683 78	451,879 93	1,263,172 01	878,117 76	16,438,853 48
Canals revenue—					
Add Year 1919-20.....		266 66			
Deduct Year 1920-21.....		10 00			256 66

RECAPITULATION OF EXPENDITURE

	Capital	Income	Revenue	Total
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Expenditure on railways.....	2,828,343 65	477,204 51	13,832 08	3,319,380 24
Expenditure on canals.....	13,845,683 78	451,879 93	2,141,289 77	16,438,853 48
Miscellaneous expenditure, general.....		891,410 75		891,410 75
	16,674,027 43	1,820,495 19	2,155,121 85	20,649,644 47

EXPENDITURE on Canals to March 31, 1927

CAPITAL ACCOUNT

	Previous Years		1926-27		Total	
	\$	cts.	\$	cts.	\$	cts.
Beauharnois.....	1,636,029	29			1,636,029	29
Carillon and Grenville.....	4,191,756	51			4,191,756	51
Chambly.....	780,996	52			780,996	52
Cornwall.....	7,245,804	21			7,245,804	21
Culbute lock and dam.....	382,391	46			382,391	46
Lachine.....	14,132,684	80			14,132,684	80
Lake St. Francis.....	75,906	71			75,906	71
Lake St. Louis.....	298,176	11			298,176	11
Murray.....	1,248,946	71			1,248,946	71
Rideau.....	4,214,263	99			4,214,263	99
Sault Ste. Marie.....	4,935,809	42			4,935,809	42
Soulanges.....	7,904,044	53			7,904,044	53
St. Anne's Lock.....	1,320,215	63			1,320,215	63
St. Lawrence river canals—						
North channel.....	1,995,142	87			1,995,142	87
River reaches.....	483,830	20			483,830	20
Galops channel.....	1,039,895	65			1,039,895	65
St. Lawrence ship canal.....	134,067	76		170 96	133,896	80
St. Ours.....	127,228	56			127,228	56
St. Peter's.....	648,547	14			648,547	14
Tay.....	489,599	23			489,599	23
Trent.....	19,337,174	58		258 02	19,337,432	60
Welland.....	29,907,288	13		876 20	29,906,411	93
Welland Ship.....	62,732,557	88	13,846,472	92	76,579,030	80
Williamsburg.....	1,334,551	80			1,334,551	80
Farran's Point.....	877,090	57			877,090	57
Galops.....	6,143,468	11			6,143,468	11
Rapide Plat.....	2,159,880	80			2,159,880	80
Total.....	175,777,349	17	13,845,683	78	189,623,032	95
Canals general.....	34,966	69			34,966	69
Grand total.....	175,812,315	86	13,845,683	78	189,657,999	64

INCOME ACCOUNT

	Previous years		1926-27		Total	
	\$	cts.	\$	cts.	\$	cts.
Baie Verte.....	44,387	53			44,387	53
Beauharnois.....	265,810	84			265,810	84
Carillon and Grenville.....	461,519	72	4,770	73	466,290	45
Chambly.....	926,345	35	7,973	14	934,318	49
Cornwall.....	637,119	09			637,119	09
Culbute lock and dam.....	60,923	37			60,923	37
Lachine.....	1,932,185	38	8,687	63	1,940,873	01
Lake St. Francis.....	27,028	08			27,028	08
Murray.....	101,457	76			101,457	76
Rideau.....	714,865	55			714,865	55
Sault Ste. Marie.....	320,974	77			320,974	77
Soulanges.....	507,694	93	2,835	00	510,529	93
St. Anne's Lock.....	126,437	51	6,504	13	132,941	64
St. Lawrence river canals.....	220,724	91	3,762	85	224,487	76
St. Ours.....	178,366	58			178,366	58
St. Peter's.....	826,493	05	18,589	12	845,082	17
Tay.....	748	65			748	65
Trent.....	2,607,599	66	300,355	01	2,907,954	67
Welland.....	3,167,734	87	75,641	24	3,243,376	11
Williamsburg.....	396,175	43			396,175	43
Total.....	13,524,593	03	429,118	85	13,953,711	88
Canals general.....	992,443	19	22,761	08	1,015,204	27
Grand total.....	14,517,036	22	451,879	93	14,968,916	15

REVENUE ACCOUNT STAFF

—	Previous years		1926-27		Total	
	\$	cts.	\$	cts.	\$	cts.
Beauharnois.....	649,574	89			649,574	89
Carillon and Grenville.....	1,075,467	52	31,429	03	1,106,896	55
Chambly.....	1,370,347	26	54,636	85	1,424,984	11
Cornwall.....	2,446,908	64	101,945	36	2,548,854	00
Culbute lock and dam.....	11,507	48			11,507	48
Lachine.....	3,837,907	25	156,128	05	3,994,035	30
Murray.....	206,123	08	6,860	48	212,983	56
Rideau.....	2,384,714	25	86,940	85	2,471,655	10
Sault Ste. Marie.....	737,094	41	42,229	19	779,323	60
Soulanges.....	935,851	68	52,470	08	988,321	76
St. Anne's lock.....	167,500	71	5,295	48	172,796	19
St. Ours.....	163,143	44	4,671	62	167,815	06
St. Peter's.....	166,048	82	6,772	59	172,821	41
Trent.....	1,506,416	61	143,724	12	1,650,140	73
Welland.....	7,351,149	82	380,999	71	7,732,149	53
Williamsburg.....	1,036,529	62	54,937	50	1,091,467	12
Total.....	24,046,285	48	1,129,040	91	25,175,326	39
Canals general.....	3,155,089	20				
“.....	*20,851	08				
	3,134,238	12	134,131	10	3,268,369	22
	27,180,523	60	1,263,172	01	28,443,695	61

*Canals Revenue for years 1912, 1920-1-2-3-4-5-6 adjusted to show net revenue.

See statement of yearly Expenditure on Canals and Revenue Received to March 31, 1927.

REVENUE ACCOUNT, REPAIRS

—	Previous years		-1926-27		Total	
	\$	cts.	\$	cts.	\$	cts.
Beauharnois.....	525,691	23			525,691	23
Carillon and Grenville.....	793,231	79	25,705	01	818,936	80
Chambly.....	1,436,413	83	36,001	51	1,472,415	34
Cornwall.....	1,576,532	86	74,131	48	1,650,664	34
Culbute lock and dam.....	7,036	15			7,036	15
Lachine.....	3,625,323	09	146,825	06	3,772,148	15
Murray.....	146,277	29	4,877	46	151,154	75
Rideau.....	2,811,292	65	158,610	70	2,969,903	35
Sault Ste. Marie.....	649,708	22	29,408	44	679,116	66
Soulanges.....	1,260,535	67	67,633	54	1,328,169	21
St. Anne's lock.....	188,745	66	5,056	49	193,802	15
St. Ours.....	159,280	26	2,756	01	162,036	27
St. Peter's.....	50,209	64	4,807	22	55,016	86
Trent.....	1,385,104	53	69,390	21	1,454,494	74
Welland.....	5,219,787	05	204,286	44	5,424,073	49
Williamsburg.....	875,724	46	28,983	35	904,707	81
Total.....	20,710,894	38	858,472	92	21,569,367	30
Canals general.....	1,005,770	11	19,644	84	1,025,414	95
Grand total.....	21,716,664	49	878,117	76	22,594,782	25

TOTAL EXPENDITURE by Canals to March 31, 1927

Canals	Capital	Income	Revenue		Total
			Staff	Repairs	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Baie Verte.....		44,387 53			44,387 53
Beauharnois.....	1,636,029 29	265,810 84	649,574 89	525,691 23	3,077,106 25
Carillon and Grenville.....	4,191,756 51	466,290 45	1,106,896 55	818,936 80	6,583,880 31
Chambly.....	780,996 52	934,318 49	1,424,984 11	1,472,415 34	4,612,714 46
Cornwall.....	7,245,804 21	637,119 09	2,548,854 00	1,650,664 34	12,082,441 64
Culbute lock and dam.....	382,391 46	60,923 37	11,507 48	7,036 15	461,858 46
Lachine.....	14,132,684 80	1,940,873 01	3,994,035 30	3,772 148 15	23,839,741 26
Lake St. Francis.....	75,906 71	27,028 08			102,934 79
Lake St. Louis.....	298,176 11				298,176 11
Murray.....	1,248,946 71	101,457 76	212,983 56	151,154 75	1,714,542 78
Rideau.....	4,214,263 99	714,865 55	2,471,655 10	2,969,903 35	10,370,687 99
Sault Ste. Marie.....	4,935,809 42	320,974 77	779,323 60	679,116 66	6,715,224 45
Soulanges.....	7,904,044 53	510,529 93	988,321 76	1,328,169 21	10,731,065 43
St. Anne's lock.....	1,320,215 63	132,941 64	172,796 19	193,802 15	1,819,755 61
St. Lawrence river canals—					
North channel.....	1,995,142 87				
River reaches.....	483,830 20	224,487 76			3,743,356 48
Galops channel.....	1,039,895 65				
St. Lawrence ship canal.....	133,896 80				133,896 80
St. Ours.....	127,228 56	178,366 58	167,815 06	162,036 27	635,446 47
St. Peter's.....	648,547 14	845,082 17	172,821 41	55,016 86	1,721,467 58
Tay.....	489,599 23	748 65			490,347 88
Trent.....	19,337,432 60	2,907,954 67	1,650,140 73	1,454,494 74	25,350,022 74
Welland.....	29,906,411 93	3,243,376 11	7,732,149 53	5,424,073 49	46,306,011 06
Welland ship.....	76,579,030 80				76,579,030 80
Williamsburg.....	1,334,551 80				
Farran's Point.....	877,090 57	396,175 43	1,091,467 12	904,707 81	12,907,341 64
Galops.....	6,143,468 11				
Rapide Plat.....	2,159,880 80				
Total.....	189,623,032 95	13,953,711 88	25,175,326 39	21,569,367 30	250,321,438 52
Canals general.....	34,966 69	1,015,204 27	3,268,369 22	1,025,414 95	5,343,955 13
Grand total.....	189,657,999 64	14,968,916 15	28,443,695 61	22,594,782 25	255,665,393 65

YEARLY EXPENDITURE on Canals and Revenue Received to March 31, 1927

—	Year end- ing	Capital	Income	Revenue		Revenue received
				Staff	Repairs	
		\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Government expenditure prior to Confederation, including Imperial Government expenditure.....		20,593,866 13	98,378 46			
Government expenditure (1868 to 1879 included).....		17,004,842 55	515,196 21	1,830,398 92	1,832,998 61	5,079,068 36
Govt. expenditure since.....	1880	2,123,366 34		195,039 33	147,167 52	341,598 14
" ".....	1881	2,075,891 65	7,246 69	197,573 62	154,653 63	361,558 17
" ".....	1882	1,593,174 09	55,025 03	224,572 61	187,399 02	325,231 54
" ".....	1883	1,763,001 97	62,503 14	269,415 01	178,617 86	361,304 01
" ".....	1884	1,577,295 42	60,993 99	280,657 29	192,219 38	372,561 69
" ".....	1885	1,504,621 47	58,298 29	280,226 20	201,708 47	321,289 47
" ".....	1886	1,333,524 80	31,984 02	282,323 63	198,251 97	328,977 43
" ".....	1887	1,783,698 16	65,983 06	285,172 62	198,888 84	321,784 88
" ".....	1888	1,033,118 34	120,561 59	292,458 76	201,928 93	317,902 04
" ".....	1889	972,918 43	162,015 49	301,040 23	240,261 36	333,188 90
" ".....	1890	1,026,364 24	146,853 54	290,516 63	176,089 00	354,816 92
" ".....	1891	1,318,092 15	165,843 87	294,562 12	204,768 45	349,431 90
" ".....	1892	1,437,149 30	194,129 61	293,115 58	231,089 54	324,475 24
" ".....	1893	2,069,573 30	196,185 84	291,048 97	204,759 39	357,089 87
" ".....	1894	3,027,164 19	110,512 07	294,446 34	179,630 13	387,788 97
" ".....	1895	2,452,273 65	216,057 58	281,477 04	164,033 71	339,890 49
" ".....	1896	2,258,778 97	85,820 49	292,121 05	209,321 60	339,538 72
" ".....	1897	2,348,636 91	101,205 74	287,970 36	178,385 47	384,780 53
" ".....	1898	3,207,249 79	82,400 55	280,872 44	203,478 86	407,662 81
" ".....	1899	3,899,877 31	82,205 60	280,628 57	202,312 36	369,044 38
" ".....	1900	2,639,564 93	120,653 93	292,609 24	227,626 97	322,642 86
" ".....	1901	2,360,569 89	135,500 57	314,095 04	262,876 07	315,425 69
" ".....	1902	2,114,689 88	213,044 91	317,838 61	263,768 27	300,413 68
" ".....	1903	1,823,273 61	275,103 58	390,281 82	294,113 92	230,213 15
" ".....	1904	1,880,787 20	298,678 23	381,016 82	350,278 54	179,536 51
" ".....	1905	2,071,593 72	352,855 43	431,499 60	401,742 79	78,009 21
" ".....	1906	1,552,121 21	310,716 70	447,962 92	375,889 60	108,067 76
" ".....	1907	887,838 61	254,423 18	329,629 63	287,231 03	105,003 15
" ".....	1908	1,708,156 37	483,250 11	473,638 95	411,660 53	144,882 13
" ".....	1909	1,868,834 45	699,304 73	475,515 04	433,958 10	199,501 26
" ".....	1910	1,650,706 64	459,835 62	515,585 16	491,793 02	193,409 28
" ".....	1911	2,349,474 49	385,534 55	511,305 94	471,530 32	221,138 49
" ".....	1912	2,554,938 91	384,860 73	585,899 54	555,709 95	263,716 75
" ".....	1913	2,255,448 21	292,960 26	605,248 57	535,135 66	307,567 66
" ".....	1914	2,824,536 79	351,397 24	642,844 68	574,038 68	380,188 06
" ".....	1915	5,490,796 03	405,806 32	675,770 67	562,599 27	427,763 14
" ".....	1916	6,142,148 96	348,174 41	697,532 44	529,565 23	446,722 21
" ".....	1917	4,304,589 09	372,102 96	700,022 11	486,167 67	461,423 14
" ".....	1918	1,781,957 07	90,255 66	743,857 09	540,331 49	414,868 22
" ".....	1919	2,211,935 48	137,604 37	733,090 71	698,878 14	387,654 90
" ".....	1920	4,579,565 22	743,877 26	745,986 58	713,334 83	441,926 36
" ".....	1921	5,449,961 68	1,104,239 51	815,979 22	920,992 94	365,941 36
" ".....	1922	4,482,638 65	744,990 40	983,042 31	1,105,053 90	804,515 58
" ".....	1923	4,995,184 27	548,757 36	924,216 63	859,839 45	742,404 13
" ".....	1924	6,747,395 04	457,510 91	980,094 21	942,056 20	897,412 22
" ".....	1925	10,619,902 69	445,955 15	959,516 48	853,076 17	907,650 33
" ".....	1926	12,024,460 92	487,798 09	1,046,568 15	873,681 54	920,900 00
" ".....	1927	13,845,683 78	429,118 85	1,129,040 91	858,472 92	961,694 09
Total*.....		189,623,032 95	13,953,711 88	25,175,326 39	21,569,367 30	23,509,875 78

* This does not include expenditure which has been charged to Miscellaneous Canals Expenditure, but only to amount expended on specific canals.

† Canals tolls abolished this year.

Add amount dropped from total year 1898—\$10.00.

Add excess refunded year 1910—\$25.00.

Gross revenue shown for years 1912 to 1926 now adjusted to show net as in previous years.

DEDUCTIONS

1912.....	\$ 397 73	1923.....	6 33
1920.....	266 66	1924.....	3,163 04
1921.....	69 33	1925.....	5,424 94
1922.....	3 00	1926.....	11,520 05

Total.....\$ 20,851 08

STATEMENT of Canals Revenue for Year ending March 31, 1927

Divisions	Dues	Rents	Total
	\$ cts.	\$ cts.	\$ cts.
<i>Welland canal</i>			
Port Dalhousie.....	452 71	65,252 34	65,705 05
Port Colborne.....	225 38	13,726 86	13,952 24
Port Colborne elevator.....	494,455 92		494,455 92
Total.....	495,134 01	78,979 20	574,113 21
<i>Welland Ship canal</i> —			
Port Dalhousie.....		2,784 01	2,784 01
Port Colborne.....		40 00	40 00
Total.....		2,824 01	2,824 01
<i>St. Lawrence canals</i> —			
Coteau Landing, Beauharnois canal.....		15,075 31	15,075 31
Coteau Landing, Soulanges canal.....	5 00	3,966 67	3,971 67
Cornwall, Cornwall canal.....	1,190 87	24,855 83	26,046 70
Cardinal, Williamsburg canal.....		1,817 50	1,817 50
Lachine, Lachine canal.....	23,307 68	193,856 55	217,164 23
Montreal, Lachine canal.....	9,154 84		9,154 84
Total.....	33,658 39	239,571 86	273,230 25
<i>Chambly canal</i> —			
Chambly.....		763 24	763 24
St. Johns.....		130 00	130 00
St. Ours.....		65 00	65 00
Total.....		958 24	958 24
<i>Ottawa River canals</i> —			
Carillon and Grenville canal.....	8 00	1,166 00	1,174 00
Chats Falls canal.....		1 00	1 00
Ste. Anne's Lock.....	81 36	464 00	545 36
Total.....	89 36	1,631 00	1,720 36
<i>Rideau canal</i> —			
Ottawa.....	504 47	10,923 13	11,427 60
Kingston Mills.....		863 90	863 90
Smiths Falls.....	65 00	342 50	407 50
Total.....	569 47	12,129 53	12,699 00
<i>St. Peter's canal</i>		30 00	30 00
<i>Murray canal</i>		239 00	239 00
<i>Trent canal</i>	37 00	95,755 02	95,792 02
<i>Sault Ste. Marie canal</i>		86 00	86 00
Miscellaneous.....		2 00	2 00
Grand total.....	529,488 23	432,205 86	961,694 09

STATEMENT of Hydraulic and other Rents Showing Rent Accrued, Paid and Balances Due March 31, 1927

Balance due April 1, 1926	Hydraulic and other rents accrued	House rents accrued	Totals	Divisions	Abatement of over-charges	Refunds	Deposited to credit of Receiver General		Balance due Mar. 31, 1927	Totals
\$ cts.	\$ cts.	\$ cts.	\$ cts.		\$ cts.	\$ cts.	House rents	Hydraulic and other rents	\$ cts.	\$ cts.
11,896 67	78,192 75	1,769 00	91,858 42	Welland Canal.....	343 50		1,669 00	77,310 20	12,535 72	91,858 42
3,665 03	618 40	2,668 79	39,52 22	Welland Ship Canal.....	561 33	71 77	2,521 91	302 10	495 11	3,952 22
53,065 53	182,150 12	237 00	129,321 54	Lachine Canal.....	740 75	719 68	237 00	193,619 55	65,995 44	129,321 54
	15,075 31		15,075 31	Beauharnois Canal.....				15,075 31		15,075 31
25 00	3,630 67	336 00	3,991 67	Soulages Canal.....			336 00	3,630 67	25 00	3,991 67
1 00	270 24	689 00	958 24	Chambly Canal.....			689 00	269 24		958 24
10 00	749 00	147 00	886 00	Carillon and Grenville Canal.....			147 00	1,019 00		886 00
	24,922 50		24,922 50	Cornwall Canal.....	16 67			24,855 83	50 00	24,922 50
	14 00	225 00	2,9 00	Murray Canal.....			225 00	14 00		239 00
25 00	379 00	60 00	464 00	Ste. Anne's Lock.....			60 00	404 00		464 00
3,291 00	2,433 50	234 00	5,958 50	Williamsburg Canal.....	851 00		234 00	1,583 50	3,290 00	5,958 50
10,276 35	10,057 92	2,158 00	22,492 27	Rideau Canal.....	18 00		2,158 00	9,971 53	10,344 74	22,492 27
59	93,690 19	2,242 50	95,933 28	Trent Canal.....	88 31		2,242 50	93,512 52	89 85	95,933 28
	91 00		91 00	Sault Ste. Marie Canal.....				86 00	5 00	91 00
5 00	25 00		30 00	St. Peters Canal.....				30 00		30 00
	1 00		1 00	Chats Falls Canal.....				1 00		1 00
15 00	14 00		29 00	Miscellaneous.....				2 00	27 00	29 00
26,876 94	412,314 60	10,766 29	396,203 95		2,619 50	791 45	10,519 41	421,686 45	39,412 92	396,203 95

HUDSON BAY RAILWAY (Railway only)

STATEMENT SHOWING ACTUAL EXPENDITURE TO MARCH 31, 1927

Classification of expenditure	Total expended to fiscal year ending March 31, 1926	Expended during fiscal year 1926-27	Total construction cost
	\$ cts.	\$ cts.	\$ cts.
<i>Road—</i>			
1. Engineering.....	1,554,508 46	47,204 46	1,601,712 92
2. Land for transportation purposes.....	47,037 77	2,156 39	49,194 16
3. Grading.....	7,166,621 27	97,946 12	7,264,567 39
6. Bridges, trestles and culverts.....	1,367,994 76	262,838 30	1,630,833 06
8. Ties.....	1,049,465 97	849,651 85	1,899,117 82
9. Rails.....	1,983,448 78	196,465 99	2,179,914 77
10. Other track material.....	441,427 24	69,597 87	511,025 11
11. Ballast.....	428,624 01	229,069 75	657,693 76
12. Track laying and surfacing.....	376,870 14	428,377 41	805,247 55
13. Right-of-way fences.....	762 85		762 85
14. Snow fences and snowsheds.....		156 41	156 41
15. Crossings and signs.....	38 36	4,266 34	4,304 70
16. Station and office buildings.....	8,448 43	11,527 74	19,976 17
17. Roadway buildings.....		14,803 40	14,803 40
18. Water stations.....	172,083 81	99,455 69	271,539 50
19. Fuel stations.....	15,510 05	32,336 10	47,846 15
20. Shops and enginehouses.....	14,987 86	289,783 56	304,771 42
21. Grain elevators.....			
22. Storage warehouses.....	394 95		394 95
23. Wharves and docks.....	669 55		669 55
24. Coal and ore wharves.....			
25. Gas producing plants.....			
26. Telegraph and telephone lines.....	186,857 17	73,909 24	260,766 41
27. Signals and interlockers.....	376 37	11 77	388 14
35. Miscellaneous structures.....	5,372 12		5,372 12
36. Paving.....			
37. Roadway machines.....		2,669 10	2,669 10
38. Roadway small tools.....	9,365 98	1,620 50	10,986 48
40. Revenue and operating expenses.....	355,796 69	13,039 17	368,835 86
41. Cost of road purchased.....	21,413 79		21,413 79
42. Reconstruction of road purchased.....			
43. Other expenditures—Road.....		2,996 63	2,996 63
44. Shop machinery.....	12,823 00		12,823 00
45. Power plant machinery.....			
46. Power substation apparatus.....			
47. Unapplied construction materials.....			
Total Road.....	15,220,899 38	2,729,883 79	17,950,783 17
<i>Equipment—</i>			
51. Steam locomotives.....			
52. Other locomotives.....			
53. Freight-train cars.....			
54. Passenger-train cars.....			
55. Motor equipment of cars.....			
56. Floating equipment.....			
57. Work equipment.....		68,448 63	68,448 63
58. Miscellaneous equipment.....			
Total equipment.....		68,448 63	68,448 63
<i>General Expenditures—</i>			
71. Organization expenses.....			
72. General officers and clerks.....	46,605 11	5,458 14	52,063 25
73. Law.....	200 00		200 00
74. Stationery and printing.....		1,778 87	1,778 87
75. Taxes.....			
76. Interest during construction.....			
77. Other expenditures—General.....	29,769 54	2,979 88	32,749 42
Total General Expenses.....	76,574 65	10,216 89	86,791 54
Total Construction Cost.....	15,297,474 03	2,808,549 31	18,106,023 34

HUDSON BAY RAILWAY—Expenditure to March 31, 1927

Year	Capital		Deficits during operations		Total cost
	Schedule "F" Public Accounts	Schedule "K" Public Accounts	Amounts chargeable to appro- priations under collection of Revenue	Schedule "K"	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1909.....	92,427 83				92,427 83
1910.....	53,042 63				53,042 63
1911.....	184,149 81				184,149 81
1912.....	159,632 00				159,632 00
1913.....	1,009,024 52				1,009,024 52
1914.....	3,071,631 22				3,071,631 22
1915.....	3,256,074 39				3,256,074 39
1916.....	2,981,425 47				2,981,425 47
1917.....	1,792,190 39				1,792,190 39
1918.....	1,288,789 61				1,288,789 61
1919.....	641,318 69				641,318 69
1920.....	247,153 67		*51,585 17		195,568 50
1921.....			*22,484 42		22,484 42
1922.....	61,563 43		*49,397 98		110,961 41
1923.....	13,824 94		*26,293 27		40,118 21
1924.....	183,250 35	27,104 38		111,924 37	322,279 10
1925.....	53,848 38	296,439 06		51,567 80	294,158 48
1926.....		133,983 32		39,351 03	173,334 35
1927.....	2,808,549 31				2,808,549 31
	17,295,892 54	457,526 76	149,760 84	202,843 20	18,106,023 34

NOTE.—Above items under "Schedule K" in Public Accounts form part of cash loans to Canadian National Railways.

*These items form part of Canadian Government Railways deficits shown elsewhere under heading of "Government expenditure relative to Railways."

PORT NELSON AND FORT CHURCHILL TERMINALS—Expenditure to March 31, 1927

	Port Nelson		Fort Churchill	
	Capital	Amounts chargeable to appropriations under collection of Revenue	Capital	Amounts chargeable to appropriations under collection of Revenue
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
1913.....	90,038 63			
1914.....	1,427,086 03			
1915.....	1,517,669 60			
1916.....	1,905,706 30			
1917.....	812,089 55			
1918.....	590,909 39			
1919.....	78,760 89			
1920.....	11,545 19			
1921.....	121,063 71			
1922.....	34,769 87			
1923.....	27,802 56			
1924.....	24,621 93			
1925.....	2,184 04			
1926.....	2,484 07	20,587 31		
1927.....	1,548 80	13,429 71	16,905 09	402 37
	6,240,565 62	34,017 02	16,905 09	402 37

WELLAND SHIP CANAL—Amounts expended on Construction to March 31, 1927

	Year ending	Capital	
		\$	cts.
Government expenditure.....	1914	994,257	60
“ “.....	1915	4,074,200	69
“ “.....	1916	4,892,105	15
“ “.....	1917	3,513,769	82
“ “.....	1918	1,235,046	59
“ “.....	1919	1,823,875	96
“ “.....	1920	3,499,963	35
“ “.....	1921	5,070,297	57
“ “.....	1922	4,279,815	61
“ “.....	1923	4,776,393	84
“ “.....	1924	6,465,512	55
“ “.....	1925	9,909,636	95
“ “.....	1926	11,960,465	11
“ “.....		\$13,988,961	74
Less sale of materials.....	1927	142,488	82
Total.....			76,341,813 71

Expenditure as above.....\$76,341,813 71

To which asdd the preliminary expenditure for survey,
borings, etc., charged to Welland canal capital as follows:—

1905-06.....	\$	13,231	97
1906-07.....		10,825	27
1907-08.....		8,300	34
1908-09.....		19,993	37
1909-10.....		9,979	91
1910-11.....		21,229	35
1911-12.....		23,138	60
1912-13.....		112,890	92
1915-16.....		17,627	36
			237,217 09

Total cost of Welland Ship Canal to March 31, 1927.....\$76,579,030 80

INCOME EXPENDITURE Relative to Railways to March 31, 1927

Railways	Previous years	1926-27		Total	
		\$	cts.	\$	cts.
Annapolis and Digby Railway.....	8,381	82		8,381	82
Intercolonial Railway.....	280,000	00		280,000	00
Miscellaneous expenditure.....	8,492,954	91	477,204 51	8,970,159	42
Total.....	8,781,336	73	477,204 51	9,258,541	24
Quebec Bridge.....	203,931	57		203,931	57
Grand total.....	8,985,268	30	477,204 51	9,462,472	81

QUEBEC BRIDGE—Amounts expended on Construction

	Year	Capital		Income	
		\$	cts.	\$	cts.
Government expenditure.....	1909			67,588	05
" ".....	1910			111,788	02
" ".....	1911	227,563	40		
" ".....	1912	603,293	07		
" ".....	1913	1,512,825	96		
" ".....	1914	2,604,105	61		
" ".....	1915	2,816,305	10		
" ".....	1916	2,746,813	70		
" ".....	1917	2,733,677	00		
" ".....	1918	931,278	01		
" ".....	1919	656,761	79		
" ".....	1920	880	65		
" ".....	1921			24,555	50
" ".....	1923	844	70		
		14,831,398	29	203,931	57

Capital expenditure as above.....\$14,831,398 29

In this expenditure a total of \$91,188.10 has been credited,
being received for sale of scrap and used material
from the collapsed bridge.

Add amounts paid by authorities other than Appropriation

Acts—

Amount guaranteed by Act of 1903, Chapter 54.....\$ 6,424,781 00

Amount paid to the province of Quebec.....250,000 00

Amount paid to the city of Quebec.....300,000 00

Amount paid to Emile Tanguay, as per Supreme Court
award.....485 20

6,975,266 20

\$21,806,664 49

Less amount received from Phoenix Bridge Co.....100,000 00

Total amount of Capital Expenditure.....\$21,706,664 49

To which add the expenditure under Income 1909, 1910 and

1921.....203,931 57

Also amount paid for subsidies during 1901, 1902 and 1903.....374,353 33

578,284 90

Total expenditure to March 31, 1927.....\$22,284,949 39

Amount \$355,279.07, previously included in both Income for year 1909 and in amount
guaranteed by Act of 1903, Chapter 54, now properly adjusted and appears only in
the latter.

EMPLOYEES COMPENSATION ACT—CHAPTER 15, 1918

STATEMENT OF EXPENDITURE

TO MARCH 31, 1926

Board	Dominion expenditure including amounts advanced	Disbursement under the Act				Balance on deposit
		Compensation, pensions, etc.	Proportion adminis- trative expenses	Interest	Total	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Nova Scotia.....	181,557 55	148,238 59	25,607 50		173,846 09	7,711 46
New Brunswick.....	439,003 22	381,512 47	45,943 39		427,455 86	11,547 36
Ontario.....	408,311 51	379,175 24	12,205 42		391,380 66	16,930 85
Manitoba.....	260,287 11	217,572 79	35,140 08	497 50	252,215 37	8,071 74
Alberta.....	40,152 92	34,229 85	4,921 54	5,963 22	33,188 17	6,964 75
British Columbia.....	79,803 01	68,667 87	3,985 17	5,510 64	67,142 40	12,660 61
Province of Quebec and mis- cellaneous.....	235,581 48	235,581 48			235,581 48	
Interest deposited to credit of casual revenue.....	10,571 51			10,571 51	10,571 51	
Totals to March 31, 1926....	1,655,268 31	1,464,978 29	127,803 10	1,399 85	1,591,381 54	63,886 77

STATEMENT OF EXPENDITURE—*Concluded*

YEAR 1926-1927

Board	Dominion expenditure including amounts advanced	Disbursement under the Act				Balance on deposit
		Compensation, pensions, etc.	Proportion administrative expenses	Interest	Total	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Nova Scotia.....	38,957 06	37,314 52	4,858 66		42,173 18	3,216 12
New Brunswick.....	75,336 49	70,008 70	6,735 80		76,744 50	1,408 01
Ontario.....	71,338 99	77,032 62	4,802 20		81,834 82	10,495 83
Manitoba.....	72,699 39	60,526 59	6,559 88	0 50	67,086 97	5,612 42
Alberta.....	10,958 15	6,925 42	882 80	574 23	7,233 99	3,724 16
British Columbia.....	9,006 56	13,407 57	468 39	178 44	14,054 40	5,047 84
Province of Quebec and miscellaneous.....	50,166 58	50,227 55	60 97		50,166 58	
Province of Ontario (Medical Aid).....	163 50	163 50			163 50	
Province of Saskatchewan.....	1,115 00	1,115 00			1,115 00	
Interest deposited to credit of casual revenue.....	1,399 85			1,399 85	1,399 85	
Total year 1926-1927.....	331,141 57	316,721 47	24,246 76	1,004 56	341,972 79	10,831 22

TO MARCH 31, 1927

Board	Dominion expenditure including amounts advanced	Disbursement under the Act				Balance on deposit
		Compensation, pensions, etc.	Proportion administrative expenses	Interest	Total	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Nova Scotia.....	220,514 61	185,553 11	30,466 16		216,019 27	4,495 34
New Brunswick.....	514,339 71	451,521 17	52,679 19		504,200 36	10,139 35
Ontario.....	479,650 50	456,207 86	17,007 62		473,215 48	6,435 02
Manitoba.....	332,986 50	278,099 38	41,699 96	497 00	319,302 34	13,684 16
Alberta.....	51,111 07	41,155 27	5,804 34	6,537 45	40,422 16	10,688 91
British Columbia.....	88,809 57	82,075 44	4,453 56	5,332 20	81,196 80	7,612 77
Province of Quebec and miscellaneous.....	285,748 06	285,809 03	60 97		285,748 06	
Province of Ontario (Medical Aid).....	163 50	163 50			163 50	
Province of Saskatchewan.....	1,115 00	1,115 00			1,115 00	
Interest deposited to credit of casual revenue.....	11,971 36			11,971 36	11,971 36	
Totals to March 31, 1927....	1,986,409 88	1,781,699 76	152,049 86	395 29	1,933,354 33	53,055 55

EMPLOYEES COMPENSATION ACT—CHAPTER 15, 1918—Number of Claims on which payments were made and amounts disbursed in Compensation, Medical Aid and Pensions, Fiscal Year 1926-1927

NOVA SCOTIA BOARD

Department	Number of Claims				Disbursements
	Compensation and Medical Aid	Medical Aid only	Pension	Total	
					\$ cts.
Indian Affairs.....	1			1	20 61
Interior.....	1			1	59 84
Marine and Fisheries.....	2			2	529 96
National Defence.....	5	2	3	10	1,925 36
Public Works.....	10	4	3	17	2,538 44
Railways and Canals: Canadian Government Railways.....	219	28	37	284	31,759 11
Soldiers' Civil Re-establishment.....	1			1	6 20
Trade and Commerce.....			1	1	475 00
Totals.....	239	34	44	317	37,314 52

NEW BRUNSWICK BOARD

Interior.....	1			1	47 35
Marine and Fisheries.....	8	3	1	12	1,236 06
Post Office.....			2	2	900 00
Public Works.....	2	1	1	4	466 05
Railways and Canals: Canadian Government Railways.....	631	42	71	744	67,359 24
Totals.....	642	46	75	763	70,008 70

ONTARIO BOARD

Agriculture.....			1	1	650 04
Interior.....	6	1	2	9	3,325 13
Marine and Fisheries.....	2	4	9	15	5,462 66
Mines.....	2			2	126 57
National Defence.....	9	5	5	19	3,294 78
Public Printing and Stationery.....	3			3	248 86
Public Works.....	23	7	11	41	8,591 16
Railways and Canals—					
Canals.....	52	16	28	96	21,193 01
Canadian Government Railways.....	140	27	29	196	30,340 86
Soldiers' Civil Re-establishment.....	3	2	8	13	3,555 80
Soldiers' Settlement Board.....	1			1	49 08
Trade and Commerce.....	5	1		6	194 67
Totals.....	246	63	93	402	77,032 62

MANITOBA BOARD

Interior.....		2	1	3	371 29
Marine and Fisheries.....			1	1	240 00
Mines.....	1			1	50 00
National Defence.....	1			1	142 28
Public Works.....	7	2	2	11	1,213 30
Railways and Canals: Canadian Government Railways.....	291	332	19	642	52,057 22
Hudson Bay Railway.....	48	88		136	6,198 68
Soldiers' Civil Re-establishment.....			1	1	253 82
Totals.....	348	424	24	796	60,526 59

ALBERTA BOARD

Department	Number of Claims				Disbursements
	Compensation and Medical Aid	Medical Aid only	Pension	Total	
Agriculture.....			1	1	\$ cts. 564 00
Indian Affairs.....			1	1	420 00
Interior.....	25	2	6	33	5,504 92
Mines.....		2	1	3	427 50
Trade and Commerce.....		1		1	9 00
Totals.....	25	5	9	39	6,925 42

BRITISH COLUMBIA BOARD

Agriculture.....	3	1	1	5	569 09
Customs and Excise.....		2		2	67 25
Indian Affairs.....	1	2		3	86 88
Interior.....	47	7	2	56	3,206 72
Justice.....			1	1	717 10
Marine and Fisheries.....	13	5	5	23	4,456 68
Marine Biological Board of Canada.....		2		2	14 00
Mines.....	1	1		2	628 07
National Defence.....		11		11	70 60
Post Office.....		16		16	300 20
Public Works.....	18	20	2	40	3,290 98
Totals.....	83	67	11	161	13,407 57

PROVINCE OF QUEBEC AND MISCELLANEOUS

Marine and Fisheries.....	1			1	1,244 00
National Defence.....	2			2	1,702 60
Railways and Canals— Canals.....	1			1	2,585 20
Canadian Government Railways.....	157	15		172	44,695 75
Totals.....	161	15		176	50,227 55

PROVINCE OF ONTARIO (MEDICAL AID)

Interior.....		2		2	23 50
Public Works.....		3		3	56 00
Railways and Canals.....		20		20	84 00
Totals.....		25		25	163 50

PROVINCE OF SASKATCHEWAN

Trade and Commerce.....	2			2	1,115 00
Totals.....	2			2	1,115 00

SUMMARY

Agriculture.....	3	1	3	7	1,783 13
Customs and Excise.....		2		2	67 25
Indian Affairs.....	2	2	1	5	527 49
Interior.....	80	14	11	105	12,538 75
Justice.....			1	1	717 10
Marine and Fisheries.....	26	12	16	54	13,169 36
Marine Biological Board of Canada.....		2		2	14 00
Mines.....	4	3	1	8	1,232 14
National Defence.....	17	18	8	43	7,135 62
Post Office.....		16	2	18	1,200 20
Public Printing and Stationery.....	3			3	248 86
Public Works.....	60	37	19	116	16,155 93
Railways and Canals— Canals.....	53	36	28	117	23,862 21
Canadian Government Railways.....	1,438	444	156	2,038	226,212 18
Hudson Bay Railway.....	48	88		136	6,198 68
Soldiers' Civil Re-establishment.....	4	2	9	15	3,815 82
Soldiers' Settlement Board.....	1			1	49 08
Trade and Commerce.....	7	2	1	10	1,793 67
Totals.....	1,746	679	256	2,681	316,721 47

CAPITAL EXPENDITURE Relative to Railways to March 31, 1927

	Previous years	Year ending March 31, 1927	Total
	\$ cts.	\$ cts.	\$ cts.
<i>Canadian Government Railways—</i>			
International Railway System—			
Canada Eastern Railway.....	819,000 00		819,000 00
Cape Breton Railway.....	3,860,679 14		3,860,679 14
Drummond County Railway.....	1,464,000 00		1,464,000 00
Eastern Extension Railway.....	1,324,042 81		1,324,042 81
Montreal and European Railway.....	333,942 72		333,942 72
Oxford and New Glasgow Railway.....	1,949,063 21		1,949,063 21
Intercolonial Railway.....	136,822,010 27	4,438 05	136,826,448 32
Total.....	146,572,738 15	4,438 05	146,577,176 20
 New Brunswick and Prince Edward Island Railway.....	861,847 83		861,847 83
Prince Edward Island Railway.....	13,276,674 49		13,276,674 49
International Railway of New Brunswick.....	2,963,021 87		2,963,021 87
National Transcontinental Railway.....	169,294,876 56		169,294,876 56
Moncton and Buctouche Railway.....	293,067 16		293,067 16
Salisbury and Albert Railway.....	437,647 60		437,647 60
St. Martin's Railway.....	302,045 64		302,045 64
Elgin and Havelock Railway.....	135,029 12		135,029 12
York and Carleton Railway.....	59,749 15		59,749 15
Quebec and Saguenay Railway.....	7,772,911 03		7,772,911 03
Caragnet and Gulf Shore Railway.....	711,767 38		711,767 38
Lotbiniere and Megantic Railway.....	360,008 39		360,008 39
Cape Breton Railway (extension).....	107,646 73		107,646 73
Hudson Bay Railway.....	14,487,343 23	2,808,549 31	17,295,892 54
Canadian Government Rys.—Rolling Stock.....	35,906,042 55		35,906,042 55
Canadian Government Rys.—Miscellaneous.....	345 00		345 00
<i>b</i> Quebec Bridge.....	21,706,664 49		21,706,664 49
Miscellaneous suspense.....	3,862 40		3,862 40
Total.....	415,253,288 77	2,812,987 36	418,066,276 13
 <i>Other Railways and Miscellaneous—</i>			
Canadian Northern Railway.....	10,000,000 00		10,000,000 00
Annapolis and Digby Railway.....	660,683 09		660,683 09
<i>a</i> European and North American Railway.....	88,363 18		88,363 18
<i>a</i> Nova Scotia Railway.....	208,509 72		208,509 72
<i>c</i> Carleton Branch Railway.....	48,410 48		48,410 48
Canadian Pacific Railway.....	62,791,364 25		62,791,364 25
Hudson Bay Railway—Port Nelson and Fort Churchill Terminals.....	6,242,114 42	15,356 29	6,257,470 71
Yukon Territory Works, Stikine—Teslin Railway.....	283,323 55		283,323 55
North Railway.....	250,000 00		250,000 00
Governor General's cars.....	71,538 82		71,538 82
Miscellaneous expenditure.....	18,000 00		18,000 00
Total.....	495,915,596 28	2,828,345 65	498,743,939 93

a Amount paid between 1868 and 1873, inclusive, was transferred to Consolidated Fund.

b Adjusted to agree with Schedule F of the Public Accounts.

c This Railway, which cost \$88,410.48, was sold in 1893 to the City of St. John, N.B., for \$40,000 00 (Vic. Chap. 6).

GOVERNMENT EXPENDITURE RELATIVE TO RAILWAYS

RECAPITULATION of Expenditure and Revenue to March 31, 1927

—	Capital	Revenue			Revenue received
		Compas- sionate and mis- cellaneous	Improve- ments and better- ments	Working expenses	
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Expenditure prior to Confed- eration.....	13,881,460 65				
Since Confederation—					
1868 to 1890 inclusive.....	105,592,016 89	43,639 97		45,661,435 22	39,107,792 60
1890 to 1891.....	1,184,317 34			3,949,263 73	3,181,888 56
1891 to 1892.....	417,425 73			3,748,597 77	3,136,393 51
1892 to 1893.....	712,917 44			3,288,629 62	3,262,505 62
1893 to 1894.....	585,749 01			3,226,208 13	3,179,019 57
1894 to 1895.....	376,814 83			3,197,846 17	3,129,450 37
1895 to 1896.....	324,774 72			3,254,442 64	3,140,678 47
1896 to 1897.....	204,624 31			3,195,959 58	3,060,074 38
1897 to 1898.....	270,990 85	1,400 00		3,507,248 88	3,313,847 10
1898 to 1899.....	1,112,348 47			3,696,612 31	3,940,570 11
1899 to 1900.....	3,309,130 42			4,665,228 06	4,774,161 87
1900 to 1901.....	3,922,969 37			5,739,051 54	5,213,381 24
1901 to 1902.....	5,386,611 24			5,861,099 54	5,918,990 43
1902 to 1903.....	3,083,680 86			6,474,134 20	6,584,598 77
1903 to 1904.....	2,619,059 86			7,599,958 57	6,627,255 51
1904 to 1905.....	6,125,481 79			8,906,154 35	7,050,892 11
1905 to 1906.....	6,102,565 74			7,893,653 49	7,950,552 97
1906 to 1907.....	7,174,370 17			6,328,745 65	6,509,186 49
1907 to 1908.....	23,684,005 25			9,595,295 43	9,534,569 04
1908 to 1909.....	29,414,227 34			9,764,586 51	8,894,420 42
1909 to 1910.....	21,505,975 91			9,095,903 96	9,647,963 71
1910 to 1911.....	24,532,466 18	1,000 00		10,037,878 77	10,249,394 38
1911 to 1912.....	23,108,805 52	3,950 00		11,074,852 80	11,034,165 83
1912 to 1913.....	17,375,968 10	4,500 00		12,499,925 65	12,442,203 46
1913 to 1914.....	21,628,095 15	11,300 00		13,559,225 45	13,394,317 37
1914 to 1915.....	22,115,663 92	23,000 00		12,474,453 85	12,149,357 32
1915 to 1916.....	21,153,255 19	3,400 00	1,515,895 57	17,891,484 65	18,427,908 65
1916 to 1917.....	12,003,649 70	4,000 00	1,070,334 64	24,725,571 90	23,539,758 61
1917 to 1918.....	34,699,416 96	15,100 00		33,400,460 45	27,240,956 87
1918 to 1919.....	40,193,180 64	17,000 00		43,889,626 07	38,013,725 69
1919 to 1920.....	11,593,148 00	8,500 00		48,194,709 86	41,402,061 36
1920 to 1921.....	5,096,534 94	2,000 00		43,770,971 10	36,814,349 70
*1921 to 1922.....	4,553,638 03			6,326,800 47	
1922 to 1923.....	1,052,292 72			5,695,669 05	
1923 to 1924.....	315,943 52				
1924 to 1925.....	37,499 27				
1925 to 1926.....	40,580 26			a 20,587 31	
1926 to 1927.....	2,828,343 65			a 13,832 08	
	477,059,275 44	138,789,97	2,586,230 21	442,226,104 81	391,866,392 09

	\$ cts.
Total amount of Capital Expenditure.....	477,059,275 44
Cost of Quebec bridge to March 31, 1925.....	21,706,664 49
Miscellaneous expenditure in 1914.....	18,000 00
	498,783,939 93
Less amount received from the City of St. John, N.B., as purchase price of Carleton Branch Railway.....	40,000 00
	498,823,939 93

*Under authority of Item 341, Chapter 54, 1921, the receipts and revenues of the Canadian Government Railways were from, Jan. 1, 1921, applied by the management towards payment of working expenditures.

a Revenue expenditure of Port Nelson Terminals.

II.—STATEMENT showing Subsidies paid to March 31, 1927

Subsidies Voted		Number	Railways	July 1, 1883, to March 31, 1922	Total
Authority	Amount				
	\$ cts.			\$ cts.	\$ cts.
47 Vic., chap. 8	51,200 00	1	Albert Southern Railway, N.B.....	50,460 00	50,460 00
52 " " 3	—	2	Alberta Central Railway, Alta.....	401,480 00	401,480 00
3-4 Geo. V, chap. 46	—	3	Algoma Central and Hudson Bay R., Ont.	2,048,704 00	2,048,704 00
2 Geo. V, chap. 48	—	4	Algoma Eastern Ry. Co., formerly Manitoulin and North Shore Ry. Co., Ontario.....	547,648 00	547,648 00
2 Geo. V., chap. 48	—	5	Atlantic and Lake Superior Ry., Quebec.....	163,418 19	163,418 19
1 Ed. VII, chap. 7	—	6	Atlantic and Northwestern Railway.....	3,732,000 00	3,732,000 00
37 Vic., chap. 14	186,600 annual-	7	Atlantic, Quebec and Western Ry. Co., Quebec.....	902,800 00	902,800 00
48-9 " " 58	ly for 20 years				
6 Ed. VII, chap. 43	902,800 00				
9-10 " " 51	—				
46 Vic., chap. 25	—	8	Baie des Chaleurs Railway, Quebec.....	620,000 00	620,000 00
47 " " 8	320,00 00				
52 " " 3	300,000 00				
62-3 " " 7	—	9	Bay of Quinte Railway, Ontario, now Canadian National Ry.....	141,722 45	141,722 45
63-4 " " 8	—	10	Beauharnois Junction Railway, Quebec.....	62,400 00	62,400 00
6 Ed. VII, chap. 43	—	11	Belleville and North Hastings Railway, Ontario..	21,888 00	21,888 00
50-1 Vic., chap. 24	62,400 00	12	Brantford, Waterloo and Lake Erie Ry., Ontario..	57,600 00	57,600 00
56 " " 2	—	13	Brockville, Westport and Sault Ste. Marie Railway Ontario, now Canadian National Ry.....	140,800 00	140,800 00
48-9 " " 59	22,400 00	14	Bruce Mines and Algoma Railway, Ontario.....	53,920 00	53,920 00
49 " " 10	—	15	Buctouche and Moncton Railway, New Brunswick	101,600 00	101,600 00
50-1 " " 24	57,600 00				
48-9 " " 59	128,000 00	16	Canada Atlantic Railway, Ontario.....	282,355 20	282,355 20
54-5 " " 8	12,800 00	16½	Canada Central Ry.....	1,525,250 00	1,525,250 00
1 Ed. VII, chap. 7	53,920 00				
4 " " 34	—	17	Canada Eastern Ry., formerly Northern and West- ern Ry., New Brunswick, including also Chat- ham Branch Ry.....	374,839 84	374,839 84
49 Vic., chap. 10	96,000 00	18	Canada and Gulf Terminal Ry. Co.....	210,053 59	210,053 59
50-1 " " 24	6,400 00				
48-9 " " 59	96,000 00				
49 " " 10	38,400 00				
50-1 " " 24	180,000 00				
43 " " 16	1,525,250 00				
57-8 " " 4	40,000 00				
62-3 " " 7	—				
52 " " 3	24,439 84				
47 " " 8	—				
48-9 " " 59	320,000 00				
49 " " 10	—				
7-8 Ed. VII, chap. 63	210,053 59				
47 Vic., chap. 8	32,000 00	19	Canadian Northern Quebec Ry. Co., formerly Great Northern Ry., Quebec.....	1,265,357 14	1,265,357 14
49 " " 10	32,000 00				
52 " " 3	22,400 00				
57-8 " " 4	96,000 00				
60-1 " " 4	164,500 00				
62-3 " " 7	245,465 00				
6-7 Ed. VII, chap. 40	285,468 03	20	Canadian Northern Alberta Ry. Co., Alberta.....	3,120,000 00	3,120,000 00
7-8 " " 63	621,100 80	21	Canadian Northern Ontario Ry. Co.....	14,485,635 20	14,485,635 20
2 Geo. V, chap. 7	—				
3-4 " " 10	—				
6-7 Ed. VII, chap. 40	—				
7-8 " " 63	—				
3-4 Geo. V, chap. 10	—				
62-3 Vic., chap. 7	1,580,800 00	22	Canadian Northern Ry. Co., Ontario, Manitoba and North West Territories.....	1,909,132 00	1,909,132 00
63-4 " " 8	385,724 00	23	Canadian Northern Pacific Ry. Co., British Columbia.....	5,987,520 00	5,987,520 00
2 Geo. V, chap. 9	6,300,000 00	24	Canadian Northern Quebec Ry., formerly Cha- teauguay and Northern Ry., Quebec.....	391,819 75	391,819 75
63-4 Vic., chap. 8	341,819 75	25	Canadian Pacific Ry. Co., British Columbia, (Crow's Nest Pass).....	3,404,720 00	3,404,720 00
3 Ed. VII, chap. 57	50,000 00	26	Canadian Pacific Ry. Co. (Dymont Branch).....	22,336 00	22,336 00
60-61 Vic., chap. 5	3,630,000 00	27	Canadian Pacific Ry., Bridge at Edmonton, Alberta.....	126,000 00	126,000 00
63-4 Vic., chap. 8	32,400 00	28	Canadian Pacific Ry., Gimli to Icelandic River Bridge.....	80,032 00	80,032 00
2 Geo. V, chap. 48	126,000 00	29	Can. Pac. Ry. Co. (Kootenay and Arrowhead Branch).....	153,866 00	153,866 00
3-4 " " 46	80,032 00	30	Can. Pac. Ry. Co., Moosejaw northwesterly.....	485,474 27	485,474 27
4 Ed. VII, chap. 34	153,866 00	31	Can. Pac. Ry. Co., Bridge at Outlook.....	115,000 00	115,000 00
3-4 Geo. V, chap. 46	485,474 27	32	Can. Pac. Ry. Co. (Pheasant Hills Branch).....	435,200 00	435,200 00
2 " " 48	115,000 00	33	Can. Pac. Ry. Co. (Pipestone Branch).....	160,000 00	160,000 00
3 Ed. VII, chap. 57	435,200 00	34	Can. Pac. Ry. Co. (Revelstoke to Arrow Lake)...	80,000 00	80,000 00
62-3 Vic., chap. 7	160,000 00	35	Can. Pac. Ry. Co. (Selkirk Branch).....	83,200 00	83,200 00
55-6 " " 5	80,000 00	36	Can. Pac. Ry. Co. (Staynerville Branch).....	13,024 00	13,024 00
1 Ed. VII, chap. 7	83,200 00	37	Can. Pac. Ry. Co. (Teulon to Icelandic River)...	112,000 00	112,000 00
6-7 " " 40	13,440 00	38	Can. Pac. Ry. Co. (Waskada Branch).....	64,000 00	64,000 00
6 " " 43	112,000 00	39	Can. Pac. Ry., Winnipeg to Gimli, Man.....	34,522 43	34,522 43
63-4 Vic., chap. 8	64,000 00	40	Canadian Pacific Extensions.....	1,500,000 00	1,500,000 00
7-8 Ed. VII, c. 63	34,522 43	41	Cap de la Magdeleine Railway, Quebec.....	7,424 00	7,424 00
48-9 Vic., chap. 58	1,500,000 00	42	Cape Breton Extension Railway, Nova Scotia....	196,800 00	196,800 00
57-8 " " 4	9,600 00				
62-3 " " 7	196,800 00				
7-8 Ed. VII, chap. 63	—				

II.—STATEMENT showing Subsidies paid to March 31, 1927—Continued

Subsidies Voted		Number	Railways	July 1, 1883, to March 31, 1922	Total
Authority	Amount				
	\$ cts.			\$ cts.	\$ cts.
46 Vic., chap. 25	115,200 00	43	Caraquet Railway, New Brunswick.....	224,000 00	224,000 00
47 " 8	76,800 00				
50-1 " 24	32,000 00				
51 Vic., chap. 3	83,612 54	44	Central Railway, New Brunswick.....	226,012 54	226,012 54
52 " 3					
53 " 2					
2 Geo. V, chap. 48	66,560 00	45	Central Railway of Canada, Quebec.....	30,145 02	30,145 02
Appn., Oct. 2, 1918	175,000 00	46	Central Canada Railway.....	175,000 00	175,000 00
6-7 Ed. VII, c. 40	—	47	Central Ontario Railway Co., Ontario, now Canadian National Railway.....	205,862 79	205,862 79
—	—	48	Coast Line of Nova Scotia (Halifax and Yarmouth Ry.), now Canadian National Ry.....	160,000 00	160,000 00
6 Ed. VII, chap. 43	—	49	Colchester Coal and Railway Co., Nova Scotia....	12,800 00	12,800 00
53 Vic., chap. 2	112,000 00	50	Columbia and Kootenay Ry. Co., B.C.....	88,800 00	88,800 00
50-1 " 24	44,800 00	51	Cornwallis Valley Railway Co., Nova Scotia.....	44,800 00	44,800 00
52 " 3	44,800 00	52	Cumberland Railway and Coal Co., Nova Scotia..	39,850 00	39,850 00
50-1 " 24					
55-6 " 5					
50-1 " 24	22,400 00	54	Dominion Lime Co., Quebec.....	15,360 00	15,360 00
50-1 " 24	96,000 00	55	Drummond County Railway, Quebec.....	423,936 00	423,936 00
52 " 3	14,400 00				
53 " 2	76,800 00				
57-8 " 4	96,000 00	56	East Richelieu Valley Railway Co., Quebec, (Quebec, Montreal and Southern Ry.).....	69,952 00	69,952 00
—	—				
3-4 Geo. V, chap. 46	—				
6-7 Ed. VII, c. 40	—	57	Edmonton, Dunvegan and British Columbia Railway, Alberta.....	338,382 48	338,382 48
46 Vic., chap. 25	38,400 00	59	Elgin, Petitediac and Havelock Railway, N.B....	91,200 00	91,200 00
51 " 3	44,252 82				
47 " 8	96,000 00				
47 " 6	750,000 00	60	Erie and Huron Railway, Ontario.....	96,000 00	96,000 00
2 Geo. V, chap. 48	—	61	Esquimalt and Nanaimo Railway, British Columbia.....	1,520,560 00	1,520,560 00
52 Vic., chap. 3	30,000 00	62	Fredericton and Grand Lake Railway Co., New Brunswick.....	216,576 00	216,576 00
60-61 " 4	500,000 00	63	Fredericton and St. Mary's Ry., Bridge Co., New Brunswick.....	30,000 00	30,000 00
63 " 3		64	Grand Trunk Ry. Co., Victoria Jubilee Bridge, Quebec.....	500,000 00	500,000 00
56 " 2		65	Grand Trunk, Georgian Bay and Lake Erie Ry., Ontario.....	39,744 00	39,744 00
7-8 Ed. VII, c. 63	—	66	Grand Trunk Pacific Ry. Co.....	1,220,480 00	1,220,480 00
49 Vic., chap. 10	32,000 00	67	Great Eastern Railway, Quebec.....	40,345 00	40,345 00
50-1 " 24	96,000 00				
56 " 2	64,000 00				
53 " 2	37,500 00	68	Guelph Junction Railway, Ontario.....	46,000 00	46,000 00
50-1 " 24	51,200 00	69	Gulf Shore Railway Company, New Brunswick...	53,699 20	53,699 20
57-8 " 4	—	69½	Ha-Ha-Bay Railway Co., Quebec.....	231,462 00	231,462 00
9-10 Ed. VII, c. 51	—	70	Halifax and Southwestern Railway Co., Nova Scotia, now Canadian National Ry.....	1,238,450 93	1,238,450 93
50-1 Vic., chap. 24	9,600 00	71	Harvey Branch Railway Co., New Brunswick....	5,553 57	5,553 57
49 " 10	108,800 00	72	Hereford Railway, Quebec.....	155,200 00	155,200 00
52 " 3	48,000 00	73	International Railway, Quebec.....	156,800 00	156,800 00
46 " 25	156,800 00				
53 " 3	—				
7-8 Ed. VII, c. 63	—	74	International Ry. of New Brunswick, formerly Restigouche and Western Ry. Co.....	726,080 00	726,080 00
—	—	75	Inverness Railway and Coal Co.....	368,545 97	368,545 97
47 Vic., chap. 8	160,000 00	76	Irondale, Bancroft and Ottawa Railway, Ontario, now Canadian National Ry.....	144,000 00	144,000 00
52 " 3	38,400 00	77	Joggins Railway, Nova Scotia.....	37,500 00	37,500 00
49 " 10					
50-1 " 24					
6 Ed. VII, chap. 43	—	78	Kettle Valley Ry., British Columbia.....	2,174,190 72	2,174,190 72
46 Vic., chap. 24	89,600 00	79	Kingston, Napanee and Western Ry., formerly Napanee, Tamworth and Quebec Ry., Ontario, now Canadian National Ry.....	208,732 80	208,732 80
49 " 10	70,000 00				
50-1 " 24	12,800 00				
52 " 3	32,000 00	80	Kingston and Pembroke Ry., Ontario.....	48,000 00	48,000 00
55-6 " 5	64,000 00				
47 " 8	48,000 00				
6 Ed. VII, chap. 43	—	81	Klondike Mines Railway.....	197,184 00	197,184 00
2 " 48	—	82	Kootenay Central Ry. Co., British Columbia....	1,065,856 00	1,065,856 00
50-1 Vic., chap. 23	118,400 00	83	Lake Erie and Detroit River Railway, Ontario....	475,851 00	475,851 00
55-6 " 4	224,000 00				
62-3 " 5	—				
2 Geo. V, chap. 48	—	84	Lake Erie and Northern Ry. Co., Ontario.....	320,192 00	320,192 00
50-1 Vic., chap. 24	65,022 00	85	Lake Temiscamingue Colonization Ry., Quebec...	310,335 95	310,335 95
57-8 " 4	274,940 00				

II.—STATEMENT showing Subsidies paid to March 31, 1927—Con.

Subsidies Voted		Number	Railways	July 1, 1883, to March 31, 1922	Total
Authority	Amount			\$ cts.	\$ cts.
49 Vic., chap. 10	11,200 00	86	L'Assomption Railway, Quebec.....	11,200 00	11,200 00
50-1 " 24	217,000 00	87	Laurentian Railway, now Canadian National Ry.	217,600 00	217,600 00
48-9 " 50	44,800 00	88	Leamington and St. Clair Ry., Ontario.....	51,200 00	51,200 00
50-1 " 24	6,400 00				
6-7 Ed. VII, c. 40	—	89	Liverpool and Milton Ry., now Canadian National Ry.	32,000 00	32,000 00
45 Vic., chap. 14	—	90	Lindsay, Bobcaygeon, Pontypool Ry. Co., Ontario.	185,173 06	185,173 06
55-6 " 5	48,000 00	91	Lotbinière and Megantic Railway, Quebec.....	96,000 00	96,000 00
57-8 " 4	48,000 00				
7-8 Ed. VII, c. 63	—	92	Maganetawan River Railway Co., Ontario.....	3,552 00	3,552 00
—	—	93	Maritime Coal and Railway Co.....	3,200 00	3,200 00
—	—	94	Massawippi Valley Railway Co., Quebec.....	5,376 00	5,376 00
—	—	95	Midland Railway Co., Nova Scotia.....	399,060 40	399,060 40
—	—	96	Middleton and Victoria Beach Railway Co., Nova Scotia, now Canadian National Ry.	125,760 00	125,760 00
3 Ed. VII, chap. 57	—	97	Minudis Coal Co., Nova Scotia.....	18,544 00	18,544 00
56 Vic., chap. 2	67,200 00				
57-8 " 4	38,400 00	98	Montfort Colonization Railway, Quebec, now Canadian National Ry.	167,440 00	167,440 00
60-1 " 59	66,000 00				
48-9 " 4	30,000 00	99	Montreal and Champlain Junction Railway, Quebec	103,600 00	103,600 00
50-1 " 24	64,000 00				
51 " 3	9,600 00	100	Montreal and Lake Maskinongé Railway, Quebec	41,280 00	41,280 00
49 " 10	32,000 00				
53 " 2	10,200 00				
50-1 " 24	192,000 00	101	Montreal and Ottawa Railway, Ontario.....	192,000 00	192,000 00
53 " 2					
54-5 " 8					
57-8 " 4					
1 Ed. VII, chap. 7	—	102	Montreal and Province Line Railway, Quebec.....	58,560 00	58,560 00
48-9 Vic., chap. 59	72,000 00	103	Montreal and Sorel Railway, Quebec (Quebec, Montreal and Southern Ry.).....	93,757 57	93,757 57
53 " 2	40,000 00				
53 Vic., chap. 2	361,270 00	104	Montreal and Western Railway, Quebec.....	361,270 00	361,270 00
57-8 " 4	121,600 00	105	Nakusp and Slocan Railway, British Columbia...	117,760 00	117,760 00
Ed. VII, chap. 43	—	106	Napierville Junction Railway Co., Quebec.....	173,440 00	173,440 00
—	—	107	New Brunswick Coal and Railway Co., New Brunswick.....	48,000 00	48,000 00
48-9 Vic., chap. 59	118,400 00	108	New Brunswick and Prince Edward Island Ry....	113,440 00	113,440 00
55-6 " 5	40,000 00	109	New Glasgow Iron, Coal and Railway Co., Nova Scotia.....	39,840 00	39,840 00
Ed. VII, chap. 57	—	110	Nicola, Kamloops and Similkameen Coal Railway Co.....	300,800 00	300,800 00
7-8 " 63	—	111	North Shore Railway Co., formerly Beersville Coal and Railway Co.....	27,616 00	27,616 00
2 Geo. V, chap. 47	—	112	Northern Colonization Railway Co., Quebec.....	355,200 00	355,200 00
3-4 " 46	—	113	Northern New Brunswick and Seaboard Railway Co., New Brunswick.....	108,160 00	108,160 00
46 Vic., chap. 26	660,000 00	114	Northern and Pacific Junction Railway, Ontario...	1,320,000 00	1,320,000 00
53 " 2	660,000 00				
55-6 " 5	240,000 00	115	Nova Scotia Central Railway Co., Nova Scotia, now Canadian National Ry.....	235,200 00	235,200 00
61 " 2	32,000 00	116	Ontario, Belmont and Northern Ry. Co., Ontario (Marmora Ry. and Mining Co.), now Canadian National Ry.....	30,720 00	30,720 00
53 Geo. V, chap. 2	99,200 00	117	Orford Mountain Railway Company, Quebec.....	202,926 50	202,926 50
3 Ed. VII, chap. 2	—				
53 Vic., chap. 2	22,400 00	118	Oshawa Railway and Navigation Co., Ontario....	22,400 00	22,400 00
55-6 " 5	—	119	Ottawa, Arnprior and Parry Sound Ry., Ontario...	779,712 00	779,712 00
52 Vic., chap. 3	320,000 00	120	Ottawa and New York Railway Company, Ontario	262,384 00	262,384 00
57-8 " 6	64,000 00	121	Ottawa, Northern and Western Railway, Quebec, formerly Ottawa and Gatineau Valley Railway	414,931 20	414,931 20
60-1 " 4	—	122	Parry Sound and Colonization Railway, Ontario...	152,800 00	152,800 00
52 " 3	128,000 00				
57-8 " 4	64,000 00	123	Pembroke Southern Railway, Ontario.....	64,000 00	64,000 00
55-6 Vic., chap. 5	—	124	Phillipsburg Junction Ry. Quarry Co., Quebec.....	23,712 00	23,712 00
47 " 8	272,000 00	125	Pontiac Pacific Junction Railway, Quebec.....	193,578 00	193,578 00
51 " 3	41,000 00				
53 " 2	24,000 00	126	Pontiac Pacific and Ottawa and Gatineau Ry. Co. (Interprovincial Bridge over Ottawa River)...	212,500 00	212,500 00
60-1 " 4	212,500 00	127	Pontiac and Renfrew Railway, Ontario.....	13,600 00	13,600 00
52 " 3	19,200 00	128	Port Arthur, Duluth and Western Ry., Ontario now Canadian National Ry.....	271,200 00	271,200 00
51 " 3	287,200 00	129	Quebec Bridge Co., Quebec.....	374,353 33	374,353 33
53 " 2	1,000,000 00				
62-3 " 7	—				
63-4 " 8	60,342 00	130	Quebec Central Ry., Quebec.....	585,038 90	585,038 90
47 " 8	—				
51 " 3	—				
53 " 2	288,000 00				
7-8 Ed. VII, c. 63	—				

II.—STATEMENT showing Subsidies paid to March 31, 1927—Concluded

Subsidies Voted		Number	Railways	July 1, 1883, to March 31, 1922	Total
Authority	Amount			\$ cts.	\$ cts.
45 Vic., chap. 14	\$ 384,000 00	131	Quebec and Lake St. John Railway, Quebec, now Canadian National Ry.....	1,261,463 50	1,261,463 50
46 " 25	80,000 00				
48-49 " 59	96,000 00				
49 " 10	186,295 00				
50-1 " 24	28,800 00				
51 " 3	96,000 00				
52 " 3	64,000 00				
53 " 2	40,000 00				
54-5 " 8	5,250 00				
57-8 " 4	44,800 00				
52 " 3	96,000 00	132	Quebec, Montmorency, and Charlevoix Railway Co., Quebec.....	96,000 00	96,000 00
56 " 3	—				
7-8 Ed. VII, c. 51	—	132½	Quebec, Montreal and Southern Railway Co.—See South Shore Ry., Quebec.		
52 Vic., chap. 3	162,200 00	133	Quebec and Saguenay Railway Co., Quebec.....	248,801 28	248,801 28
2 Geo. V, chap. 48	—	134	Schomberg and Aurora Railway Co., Ontario.....	46,144 00	46,144 00
50-1 Vic., chap. 24	54,400 00	135	Shuswap and Okanagan Railway, British Columbia	163,200 00	163,200 00
7-8 Ed. VII, c. 63	—	136	Southampton Railway Co., New Brunswick.....	81,280 00	81,280 00
50-1 Vic., chap. 24	138,300 00	137	South Norfolk Railway, Ontario.....	54,400 00	54,400 00
55-6 " 5	108,000 00	138	South Shore Railway (Quebec, Montreal and Southern), Quebec.....	529,442 00	529,442 00
57-8 " 4	108,800 00	139	St. Catharines and Niagara Central Railway, Ontario.....	38,400 00	38,400 00
52 " 3	375,000 00	140	St. Clair Frontier Tunnel Co., Ontario.....	375,000 00	375,000 00
2 Geo. V, chap. 48	—	141	St. John and Quebec Railway Co., New Brunswick.	1,005,902 42	1,005,902 42
53 Vic., chap. 2	57,600 00	142	St. Lawrence and Adirondack Railway, Quebec...	149,481 60	149,481 60
55-6 " 5	25,024 00	143	St. Louis and Richibucto Railway, New Brunswick.....	22,400 00	22,400 00
60-61 " 4	—	144	St. Mary River Railway Co., Northwest Territories.....	148,094 00	148,094 00
47 " 8	22,400 00	145	St. Mary's and Western Ontario Railway Co., Ontario.....	67,709 00	67,709 00
7-8 Ed. VII, c. 63	—	146	St. Maurice Valley Railway Co., Three Rivers to Grand Mere, Quebec.....	173,120 00	173,120 00
7-8 " 63	—	146½	St. Stephen and Milltown Railway, New Brunswick.....	14,848 00	14,848 00
56 Vic., chap. 2	—	147	Temiskaming and Northern Ontario Railway Co., Ontario.....	2,134,080 00	2,134,080 00
3-4 Geo. V, chap. 53	—	148	Temiscouata Railway, New Brunswick and Quebec	645,950 00	645,950 00
45 Vic., chap. 14	240,000 00	149	Thessalon and Northern Railway Co., Ontario.....	6,112 00	6,112 00
48-9 " 58	258,000 00				
51 " 3	100,000 00	150	Thousand Islands Railway, Ontario.....	29,840 00	29,840 00
53 " 2	51,200 00				
7-8 Ed. VII, c. 63	—	151	Tilsonburg, Lake Erie and Pacific Railway, Ont...	150,071 48	150,071 48
52 Vic., chap. 3	54,400 00				
63-4 " 8	—	152	Tobique Valley Railway, New Brunswick.....	134,016 00	134,016 00
55-6 " 5	—				
57-8 " 4	—	153	Toronto, Grey and Bruce Railway, Ontario.....	14,656 00	14,656 00
62-63 " 7	9,600 00				
54-5 " 8	35,200 00	154	United Counties Railway Co., Quebec (Quebec, Montreal and Southern).....	188,816 00	188,816 00
55-6 " 5	9,600 00				
59 " 10	16,000 00	155	Vancouver and Lulu Island Railway Co., British Columbia.....	61,760 00	61,760 00
56 " 2	102,400 00				
57-8 " 4	102,400 00	156	Waterloo Junction Railway, Ontario.....	32,800 00	32,800 00
7-8 Ed. VII, c. 34	—				
53 Vic., chap. 5	35,200 00	157	West Ontario Pacific Railway and Ontario and Quebec Railway.....	256,000 00	256,000 00
49 " 10	256,000 00				
53 " 2	—	158	York and Carleton Railway, New Brunswick.....	32,896 00	32,896 00
62-3 " 7	—				
47 " 8	2,394,000 00	159	Provincial Govt. of Quebec—Quebec-Montreal.....	2,394,000 00	2,394,000 00
Total.....				178,785,471 09	78,785,471 09

†This amount does not include the subsidy of \$25,000,000 to the Canadian Pacific Railway, nor the amount of \$860,683.08 expended on the Annapolis and Digby Railway, both of which are included in Capital Account.

Agreement with Public Accounts 1926-27 as follows:—

	\$ cts.
Above statement shows.....	78,785,471 09
Total as per Public Accounts.....	76,115,221 09

Difference..... 2,670,250 00

Difference is located as follows:—

Public Accounts Statement does not include, in Subsidy Account

	\$ cts.
(a) Item 40 (part).....	970,000 00
(b) Item 46.....	175,000 00
(c) Item 16½.....	1,525,250 00

2,670,250 00

REPORT OF THE CHIEF ENGINEER OF THE DEPARTMENT OF RAILWAYS AND CANALS

SIR,—I have the honour to submit my annual report for the fiscal year ending March 31, 1927.

The canal system of Canada comprises a series of canals and canalized waters by which a total waterway of 1,831 miles has been opened to navigation. These canals may be considered under two main classes: the through St. Lawrence and Great Lakes route and the subsidiary canals or branches. By the former, communication with seaports is made possible for the large vessels which navigate the Great Lakes. The latter or branch system of canals serves for the most part the requirements of a merely local traffic.

The through water route between Montreal, at the head of ocean navigation, and Fort William, and Port Arthur, on the west shore of lake Superior, comprises 74 miles of canal, with forty-nine locks and 1,140 miles of river and lake waters, or a total of 1,214 miles. The minimum depth of water on this route, at normal low water level, is 14 feet. From Montreal to Duluth, at the southwest end of lake Superior, the total distance is 1,337 miles, and to Chicago 1,244 miles. Connection is made with the Canadian Pacific Railway from points west and south at Fort William and Port Arthur (6 miles apart). From Fort William, connection with the main transcontinental line of the Canadian National Railways is made by the branch line originally constructed by the Grand Trunk Pacific Railway, but now operated by the Canadian National Railways. At Port Arthur, the Canadian National Railways have an additional connection with points west and south viâ the old main line of the Canadian Northern Railway.

Of the minor or branch systems, the Ottawa river, Rideau, Murray and Trent canals, while geographically branches of the main route, attend, as already noted, chiefly to the needs of local traffic. Isolated from the systems just mentioned are the Richelieu river canals, consisting of the St. Ours lock and Chambly canal, by which a waterway for vessels of light draught is opened between Sorel on the St. Lawrence river and lake Champlain, and the St. Peters canal in the extreme east, which provides communication between the Bras d'Or lakes of Cape Breton island and the Atlantic ocean.

A full statement of the various canals and canalized waters now in operation, with their mileage, limiting dimensions, etc., is the subject of a separate departmental publication, "The Canals of Canada." A summary of this data is, however, appended to this report.

In the detailed report which follows, the various canal systems, etc., are taken up in the following order:—

1. The present St. Lawrence and Great Lakes route between Montreal and lake Superior;
2. The route from Montreal to Kingston viâ the Ottawa and Rideau rivers;
3. The navigation of the Richelieu river from its junction with the St. Lawrence to lake Champlain;
4. The route from lake Ontario to Georgian bay viâ the Trent river, etc.;
5. The St. Peters canal across the isthmus at the southerly end of Cape Breton island;
6. Miscellaneous works.

1. THE ST. LAWRENCE AND GREAT LAKES ROUTE

(a) LACHINE CANAL

This canal, which lies across the southeasterly portion of the island of Montreal, overcomes the Lachine rapids, between the harbour of Montreal and lake St. Louis. It is $8\frac{1}{2}$ miles long and has five locks with a minimum depth, at normal low water level, of 14 feet.

Navigation opened April 26, and closed December 11.

One delay to navigation, which took place between August 16 and 18, occurred during the year. The steamer *Norman B. MacPherson*, westbound, having perforated her hull on a stone beside the north wing wall, sank on the lower mitre sill of the south lock at Lachine. The steamer was floated again after a delay of 36 hours.

Among the more important works of construction and maintenance attended to during the year the following may be noted:—

Eighteen lock gates were changed during the summer months; during the winter, three large gates were hauled on the ways and repaired. Three new gates were constructed. The usual minor repairs to gate platforms, winches, motors, etc., were attended to.

Bridges 1, 3, 4 and 6 were entirely refloored and partial repairs were made to the floors of Bridges 5 and 7. The stringers of Bridge 6 were renewed with creosoted timber. The small fixed bridge over the head race at St. Gabriel lock was painted. After the close of navigation a temporary bridge was constructed across the upper end of Basin No. 2 by the placing of a line of scows with a plank walk laid thereon.

The retaining wall on the south side of the canal opposite to Crane Limited, was underpinned on a length of 121 feet. Materials excavated from the flour basins, which had been deposited on the south side of the canal, were spread and levelled.

At the easterly end of the Canada Steamships Lines shed, on the north side of north Basin No. 1, 80 square yards of floor area were repaved in concrete. The ramp, giving access to Common street from this shed, which had been out of use for many years, was removed and the space covered by it, containing an area of 40 square yards, paved in concrete.

The usual minor repairs to buildings were attended to as usual. The entire roof of St. Gabriel Shed No. 1 was tarred and sanded, the area thus treated amounting to 450 squares. Sheds Nos. 1, 3, 4 and 5 were covered with corrugated galvanized iron, the total area measuring 180 squares.

The floating plant consisting of tug *Dandy*, dipper dredge No. 2, clam derrick No. 2, three dump scows, six flat scows, one coal scow, one sounding scow, and six row boats, underwent the usual repairs while wintering in the Montreal dry dock and in Basin No. 2. The tug, dredge and derrick commenced the season in cleaning and deepening the shallow parts of south Basin No. 1, and in cleaning the canal bottom opposite to the terminal warehouse at Basin No. 2. Later in the season the fleet, returning from the Soulanges canal, was employed in cleaning the canal bottom in the reach between Wellington street bridge and St. Gabriel locks. The total operations of the season involved the removal of 7,490 cubic yards (scow measure), this material being deposited on the south bank of the canal in the vicinity of the Canadian Pacific Railway bridge near Lachine.

(b) SOULANGES CANAL

The entrance to this canal lies 16 miles west of the upper end of the Lachine canal. The canal is 14 miles in length, has five locks, with a minimum depth of 15 feet, and extends from Cascades Point to Coteau Landing, overcoming the Cascades, Cedars, and Coteau rapids.

Navigation opened April 26 and closed December 11.

On August 19, the steamer *W. C. Warren*, westbound, struck Bridge 6, throwing it off its pivot into an oblique position across the canal. It was possible to replace the bridge within three hours in such a position that navigation could be resumed. A delay, however, of twenty-three days occurred before the bridge could again be opened to vehicular traffic. During this period a temporary ferry was employed. The cost of repairs was met by the owners of the vessel.

Repairs and improvements carried out during the year included the following:

A new lower oak mitre sill was set in Lock 3. Five lock gates were changed and five gates and gate sluices repaired. The spaces between the rear edge of lock copings and grass plots on each side of Locks 1 and 3 were surfaced with concrete to prevent pebbles being dragged into the lock chamber. An area of 2,100 square yards was thus treated.

The floors of Bridges 3, 4, 5 and 6 were renewed in timber and Bridges 1, 2, 6 and 7 painted. Bridge 6, damaged by the steamer *W. C. Warren*, as already noted, was repaired partly by the Dominion Bridge Company and partly by canal forces.

At the foot of the canal at Cascades Point, 1,500 lineal feet of new walling pieces were placed on the south wing dam; similar repairs were made at the upper entrance at Coteau.

The quarry wharf at Cascades Point was extended and improved by the construction of a stone-filled crib pier situated 33 feet beyond the end of the wharf and connected thereto by a timber loading platform or bridge front which, by means of traps, scows moored in the space between the wharf and the pier can be loaded from above.

The bases of twelve snubbing posts, along the canal banks between Locks 1 and 4, were made heavier and more stable. Ten scow loads of stone were distributed on both north and south slopes between the guard gate and Coteau Landing. The south bank at Mile 4 was reinforced by 7,400 cubic yards of excavated material deposited behind it. A concrete sidewalk, 3 feet wide and 150 feet long, was constructed across the grass plot south of the canal office at Coteau Landing.

All canal roads were well attended to and maintained in good surface. At both ends of Bridge 1 and at the north end of the Coteau Landing bridge the approaches were asphalted.

Along the division line between the canal quarry and the DeBeaujeu property a new wire fence, about 3,300 feet in length, was erected.

The operations of the canal quarry at Cascades Point for the year covered the supply of about 1,200 cubic yards of one-man stone and 2,000 tons of crushed stone, this stone being made use of at the Soulanges and Lachine canals and at the Ste. Anne Lock.

The fore part of the hull of the tug *Carillon* was renewed and the remainder of the vessel caulked and painted. The gate lifter and all flat scows were repaired and painted and a new scow, 80 feet long by 30 feet beam, for the reception of a steam derrick, constructed and launched.

The operations of the dredging fleet comprised the cleaning of the site of the new pier at the quarry wharf at Cascades Point and the widening of the channel in this vicinity, the excavated material being used to make up ground in front of the lock gate shop and for strengthening the south bank near Bissonnette's gully above Lock 3. A total of 14,010 cubic yards was removed in the carrying out of these operations.

(c) CORNWALL CANAL

This canal, which lies at the westerly end of lake St. Francis, extending for 31 miles from the head of the Soulanges canal, is $11\frac{1}{4}$ miles long with six locks and a minimum depth of 14 feet. It surmounts the Long Sault rapids.

Navigation opened May 3 and closed December 11, traffic being unimpeded throughout the entire season by accident or other cause. Traffic through the canal was unusually heavy in the early part of the season but fell off considerably in August and September, due to congestion of grain cargoes at the port of Montreal.

Of repairs and improvements effected or in progress during the past year the following may be noted:—

The work of raising the banks, roads and lock walls along the canal, begun in 1925 under contract with Fallon Brothers of Cornwall, as a measure of safety against the possible recurrence of extreme high water, a probable result of the construction of a submerged weir in the Sault channel of the St. Lawrence river by the St. Lawrence Power Company, was completed at the end of last August. The entire cost of this work was met by the St. Lawrence Power Company.

In April, 1926, a portion of the southeast retaining wall at the Cornwall swing-bridge, 238 feet in length, collapsed. A contract for the removal and rebuilding of this wall was entered into with R. C. Sutherland, of Ottawa, in December last. This work, which has been in progress during the winter, is now within 30 per cent of completion.

About 50 feet of concrete protection wall on the south bank above Lock 20 was rebuilt. At Cornwall, a concrete fireproof building, 12 feet by 24 feet, was built for the storage of patterns and a 24-foot extension was made to the coal shed. About 1,900 feet of stone protection along the canal banks was rebuilt. The old timber crib supporting the easterly of the two range lights on the St. Regis dyke below Cornwall was removed to water level and the face rebuilt in concrete. A portion of the Government sewer on William street, 45 feet in length, which had broken down, was rebuilt in concrete and three concrete man-holes were constructed over the Government stone sewer on Water street. A new scow, 63 feet by 23 feet, was built and will be taken into commission next season. To provide a greater depth at the entrance to the repairing basin, the masonry of the crown of the driveway arch culvert under the old canal was cut down about 6 inches. The canal grounds about the head office and locks were kept in good condition and considerable attention was given to the propagation of plants, the Quebec canals being now supplied from the green house at Cornwall. The usual minor repairs received customary attention.

(d) FARRAN'S POINT CANAL

This canal, together with the Rapide Plat and Galops canals which succeed it up stream, form the group known as the "Williamsburg canals". The length of the Farran's Point canal is $1\frac{1}{4}$ miles. It has one lock and is situated 5 miles west of the Cornwall canal.

The season of navigation extended from May 3 till December 11 and no serious delays were occasioned either through accident or other cause.

No repairs, beyond the rebuilding of about 1,000 feet of stone protection, were found necessary during the year.

(e) RAPIDE PLAT CANAL

This canal extends from the town of Morrisburg to Flag's bay, a distance of $3\frac{3}{4}$ miles. It is situated $9\frac{1}{2}$ miles above the Farran's Point canal and has two locks.

The navigation season extended from May 3 till December 11 and traffic was at no time delayed through accident or other cause.

Work on the improvement of the upper entrance to the canal, commenced in September, 1923, under contract with A. W. Robertson Limited, was completed last July. Much better facilities are, as a result, now provided for the larger downbound vessels entering the canal, such vessels being obliged to use the canal during periods of extreme low water. The north side of the improved entrance has been marked by two red spar buoys.

Among smaller improvements made during the year may be noted the construction of a new timber crib, 30 feet in length, as an extension to the canal shops wharf, this crib being later surrounded by a concrete wall from low water level. The total length of this wharf is now 123 feet. On the south side of the upper entrance to Lock 24, at the head of the canal, the timber cribwork, which was badly decayed, was removed to low water level and rebuilt. About 3,500 feet of stone protection along the canal banks was practically rebuilt.

(f) GALOPS CANAL

Situated about $4\frac{1}{2}$ miles west of the Rapide Plat canal, the Galops canal extends from the village of Iroquois to a point about $1\frac{1}{2}$ miles beyond the town of Cardinal, a distance of $7\frac{1}{3}$ miles. It surmounts the last series of rapids met with between Montreal and lake Ontario and has three locks, a lift lock at the easterly entrance, a guard lock at the upper entrance and a lift lock beside the guard lock for overcoming the Galops rapids only.

This canal was opened to navigation on May 3 and closed December 11. It was operated without accident or delay to vessels during the entire season.

Along the canal banks about 6,500 feet of stone protection was relaid. Two new brick chimneys were erected at the lockhouses of Locks 27 and 28 and the old oil lamps at these locks were replaced by eight Coleman gasoline lanterns. The swing bridge at Iroquois was completely refloored. A cesspool was constructed in rear of the bridgmaster's house at Cardinal. Various other minor repairs and replacements were also carried out as usual.

(g) WELLAND CANAL

This canal, which overcomes the falls of the Niagara river, lies between Port Dalhousie on lake Ontario and Port Colborne, on lake Erie. It is $26\frac{3}{4}$ miles long, has twenty-six locks and, under usual water conditions, provides, like the St. Lawrence system of canals, 14 feet of water on lock sills.

Navigation in the past fiscal year opened May 1 and closed December 16.

A decrease in vessel traffic, amounting to 5.76 per cent below the figures of the previous year, was recorded. A total of 5,528 vessels passed through the whole canal, the upbound and downbound passages being nearly balanced. In addition to the foregoing, 320 trips were made by vessels to intermediate points on the canal. The largest upbound cargo to pass through the canal was a shipment of 2,854 tons of pulpwood carried by the steamer *Keystate*. The steamer *Shirley G. Taylor* carried the largest downbound cargo, 138,000 bushels of oats and barley, or 2,752 tons. During the past navigation season, a total of 5,214,514 tons was transported through the canal. This figure shows a falling off of 425,784 tons from the records of 1925 or about 7.5 per cent. It may be noted again, however, that the year 1925 showed the largest tonnage record in the history of the canal.

Apart from two instances in which lock gates were slightly damaged, there were no accidents on the canal during the entire year.

Of the various improvements carried out the following may be noted:—

Under contract with J. P. Porter, a shallow portion of Port Dalhousie harbour, on the westerly side below Lock 1, was dredged down to proper grade, a total of 9,956 cubic yards being removed. The regulating weir of Lock 1 at Port Dalhousie, which on its downstream face had become badly undermined under the lower apron, and the three intermediate piers were repaired in concrete. The floor of the Alexandra bridge at Welland was replanked.

Old Canal.—Repairs to the old canal included the installation of two new valve stems at the supply weir at Thorold and the riprapping of the banks below this weir. A hole, which had been scoured at the lower end of the hydraulic raceway spillway just below the Canada Haireloth plant, was repaired and a wooden floor and buffer wall constructed.

Canal Feeder.—There was no freshet in the Grand river in the spring of 1927. Ordinary repairs only were found necessary.

Port Colborne Elevator.—During the past fiscal year the government elevator received 62,535,602 bushels of grain, an increase over the record of the previous year of 8,023,868 bushels, or 3,045,987 bushels more than the highest previous record, that of 1924-25. The year just passed was therefore the best operating year in the history of the elevator exceeding the former record by slightly over 5 per cent. It is also worthy of remark that during the first month of the 1926 navigation season the record for any previous month was exceeded by no less than 41 per cent, the actual quantity of grain unloaded at the elevator in this time being 15,175,710 bushels.

The record of outturn from the elevator for the year, or the amount of grain turned out from the elevator as compared with that received, was also very satisfactory. The net shortage in outturn amounted to only 0.55 bushel per thousand.

Though a large number of minor accidents occurred during the year, more than half of these caused no loss of time nor was the effect in any of the other cases of a serious nature.

There were no delays in operation due either to breakdown of machinery or labour troubles. Delays occurred however at not infrequent intervals during the first month of navigation from lack of space for the reception of cargoes, but the total loss of time from this source amounted to only 101 hours.

A considerable quantity of grain is every year diverted from this port owing to the inability of the elevator to handle all shipments which are, or might be, routed here. Many vessels which leave the head of the Great Lakes bound for Port Colborne are diverted *en route* when it becomes evident that congestion at the port may give rise to undue delays in unloading.

During the winter just passed the storage facilities of the elevator were taxed to their utmost capacity. In all, 3,604,000 bushels were taken in. The winter storage prospects of the elevator have been considerably bettered by the entrance of the Toronto, Hamilton and Buffalo Railway into Port Colborne giving direct connection with the Canadian Pacific Railway.

Extensions and betterments made to the elevator during the year included the completion of the office extension begun in the year previous and the commencement of a new two-story building, 30 feet by 60 feet, to provide accommodation for a workshop, blacksmith shop, plate shop, material rack, rope room, electricians' and general stores and employees' rest rooms. This building is now about 75 per cent completed.

(h) WELLAND SHIP CANAL

This work, which has been in progress since the latter part of the year 1913, is now well advanced. A brief summary of the general scheme involved in the undertaking will first be presented.

The proposed ship canal leaves lake Ontario at the original mouth of Ten Mile creek, now known as Port Weller, about 3 miles east of Port Dalhousie, where a harbour of entry is under construction, and follows an entirely different route from the present canal as far south as Allanburg. From here it proceeds in general along the line of the existing canal to a point about one mile north of the village of Humberstone, where another diversion about two and one-half miles in length is made to the east of the present waterway. The route of the present canal is then followed for the final half mile to the lake Erie entrance at Port Colborne. The total distance traversed from lake to lake will be 25 miles. The difference in level between the two lakes, 325½ feet, will be overcome by seven lift locks, most of which are now well advanced towards completion, each having a lift of 46½ feet, and one guard lock of variable lift. The locks are 829 feet long and 80 feet wide in the clear and will provide a depth of 30 feet of water over the mitre sills. The width of the canal prism at bottom is to be 200 feet. A new breakwater, at present under construction, will be built at Port Colborne, extending 2,000 feet farther into the lake at right angles to the existing structure. At Port Weller, the lake Ontario entrance, extensive harbour works have now been nearly completed. The route of the new canal has been divided for purposes of construction into eight sections numbered in order from Port Weller southerly. Between Sections Nos. 4 and 5 there is a short stretch of canal prism 1,300 feet in length immediately north of the junction of the new route with the present canal, known as Section 4B. The entire canal is now under contract.

For the past six years, work on the canal, which during the war years and for some time after was, through many causes, greatly retarded or entirely at a standstill, has progressed in a very satisfactory manner.

Following is a brief account of the more important work carried out or still in hand on the various sections of the canal during the year just ended.

Section No. 1.—Commencing with the harbour works of Port Weller this section extends in a southerly direction, a distance of nearly three miles inland, and comprises the harbour construction, prism excavation, one lock with weirs, two bridges over the canal, etc.

When work on the present contract with Johnston P. Porter was commenced in September, 1912, about 30 per cent of the entire undertaking still remained unfinished. During the past year all work on this section has been practically completed. The final dredging of Port Weller harbour included the removal, during the 1926 season, of about 176,000 cubic yards of material. Other work carried out in the completion of this section of the canal included the taking up of the connection of the construction railway with the east side of the harbour, the levelling off of the east and west embankments, the placing of concrete mooring posts, the completion of all concrete work at Lock 1, including the slope protection on the east side of the lower entrance and above the regulating weir, the construction of the control house for Lock 1 regulating weir and the intake valve house for Lock 1. All the required grading, sodding of slopes and macadamizing was also completed with the exception of a small area of macadamizing left over till the 1927 season to allow of the complete consolidation of the backfilling along the lower entrance wall.

During the summer a temporary dam was erected above Lock 1, and the reach above filled from the present canal. A trial was then made of the working of the stoney valves of the regulating weir and the discharge taintor valves of the lock. All this equipment was found to function very satisfactorily. The reach has since been fully unwatered and the dam removed to allow of the operations of the Steel Gates Company.

The erection of Bridge 1 over the upper entrance to Lock 1 was commenced in January last by the Hamilton Bridge Works Company and this work is now well advanced.

Section No. 2.—The extent of this section is approximately $4\frac{1}{3}$ miles. The work involved comprises the taking out of canal prism and construction of embankments, the building of Locks 2 and 3 with entrance walls, etc., and the substructures of several highway bridges.

The work on this section is being prosecuted under the same contract as that of Section 1. Under the original pre-war contract about 58 per cent of the entire undertaking had been completed.

As noted in last year's report, the concrete work on Lock 2 has been completed since the 1925 season. During the past year all grading, sodding, macadamizing and slope protection work in connection with this lock was finished.

The substructure of Bridge 3, across the upper end of Lock 2, as also that of the operator's house, was completed in the autumn of 1926. The erection of the steel work, under contract with the Hamilton Bridge Works Company, was then taken in hand and is now complete with the exception of the machinery and the building of the operator's cabin. It is expected that this bridge will be ready for testing during the coming summer. The substructure of Bridge 4 was completed in June, 1926, with the exception of the west abutment and west piers. As a movement of the entire monolith of the west main pier of this bridge took place in the winter of 1925-1926, during the construction of an addition to this structure, it was considered advisable to recondition the foundation. Commencing in November last the work of underpinning the centre monolith was started. It is expected that this work will be completed early in May. The original piles have been jacked down to a satisfactory bearing, additional vertical and batter piles have been driven and the space above the jacked piles filled with concrete. The contract for the superstructure of Bridge 4 has been awarded to the Hamilton Bridge Works Company and it is expected that the entire structure will be finished by the end of the current year.

In the canal prism between Bridge 4 and Lock 3, excavation operations were completed, slopes were trimmed and concrete protection was placed on the west slope. The concrete work at Lock 3 was continued and all that now remains to be done is the placing of the upper gate mitre sill platform and gate recess floor, all of which will be completed this year. The backfilling of the east lock wall and upper east entrance wall, as far south as the present canal was completed in July and the final grading, sodding and macadamizing of the embankments will be completed this year. The portion of the upper west entrance wall which lies south of the present canal was commenced in April, 1926, and by the end of August had been completed. After the close of navigation, the present canal having been unwatered, construction was commenced on the part of this wall which crosses the present canal prism. The foundation of this portion, about 300 feet in length, was fully completed up to within 3 feet of the bottom of the present canal. The entire completion of both the entrance walls at the south end of Lock 3 will be deferred until it is possible to divert traffic from the northerly end of the present canal to that portion of the ship canal which lies between Lock 3 and Port Weller. During the 1926 season, the bottom and west slope of the prism, between the present canal and Bridge 5, at the end of Section No. 1, were trimmed to final lines and concrete protection placed along the west slope. The substructure for Bridge 5 has been completed.

To summarize the work on this section carried out to date it may be stated that of rock excavation, 98 per cent has been finished; of earth excavation, 98 per cent; of concrete work, 97 per cent, and of watertight embankments, 98 per cent.

Section No. 3.—This section extends southerly from Section No. 2 for a distance of about 2 miles. The work involved comprises the excavation of canal prism and lock sites, the construction of three twin locks in flight and one single lock together with masonry approach walls, a core wall for a dam, control weirs and other minor structures and the building of a large earth dam at the head of the flight locks.

During the year all work on the lower east entrance wall of Twin Lock 4 was completed. Excavation operations in the prism north of this lock are practically finished. About 350,000 cubic yards of material of all classes were taken out during the 1926 season. At the site of Twin Locks 4, the placing of concrete for the lock was commenced early in April 1926 and by the end of December the locks were well advanced towards completion there remaining only $5\frac{1}{2}$ per cent of the whole still to be finished. A total of 290,430 cubic yards of concrete was placed in this structure during the fiscal year. The concrete work in Twin Locks 5 is now 96 per cent completed. At Twin Locks 6, the work is also well advanced, being within about 12 per cent of completion. The penstock along the west walls of the three twin locks and along the west entrance wall between Twin Locks 6 and Lock 7 was completed during the year. Considering Twin Locks 4, 5 and 6 as a unit it may be stated that 89 per cent of the concrete work has now been completed. The placing of a further 105,000 cubic yards will complete concreting operations at these structures.

No further work was done on Lock 7 during the year. This structure is now 96 per cent completed and only the intake monolith remains to be built. The back filling of the west wall of this lock is now a little over three-quarters completed. On the upper entrance walls of Lock 7 very little work was done beyond a small amount of excavation.

Under contract with the Hamilton Bridge Works Company, the erection of the steel work for Bridge 7, across the upper entrance to this lock, was completed and the new bridge opened to highway traffic. The operating machinery has yet to be installed and the bridge operator's house erected. With the completion of this bridge ready for traffic, the temporary trestle has been removed.

The general standing of operations on this section may be summarized as follows: Rock excavation, 97 per cent completed; earth excavation, 80 per cent; all classes of concrete, 86 per cent; and watertight embankments, 74 per cent.

Section No. 4.—The extent of this section is about 2 miles southerly from the end of Section No. 3 or from the southerly end of the town of Thorold to the northerly end of the village of Allanburg. The work involved comprises excavation for canal prism and for foundations of guard-gates and weir, the construction of Shriner's and Beaver Dams culverts, the relocation of a branch of the Canadian National Railways, and various other lesser undertakings.

This section, as previously stated, is included with Section No. 3 under the P. Lyall and Sons Construction Company's contract.

During the past season, rock and earth excavation have been in progress over the greater part of the section. No work however was carried out over the 1,000 feet at the extreme northerly end. On this portion of the section upwards of 350,000 cubic yards of material, both rock and earth, have still to be taken out. Over the remainder of the prism, about 220,000 cubic yards of earth and 83,000 cubic yards of rock were taken out during the year. About 126,000 cubic yards of material was placed in the east and west watertight banks. A large amount of the rock removed on this section was supplied to the crusher plant.

In the early spring and late autumn of 1926 and in the latter part of February 1927 flood conditions were experienced in the Beaver Dams creek watershed east of the canal prism. On one occasion only, however, did this condition interfere with traffic over the Thorold-Allanburg road bridge across the creek.

The work performed on this section to date may be summarized as follows: Rock excavation, 68 per cent completed; earth excavation, 74 per cent; concrete of all classes, 22 per cent; watertight embankments, 91 per cent.

Section No. 4B.—This section, which lies immediately south of Section No. 4, includes a stretch of canal prism one-quarter of a mile in length. It is situated immediately north of the junction of the present canal with the route of the ship canal near the village of Allanburg. The work to be performed consists of prism excavation, the construction of watertight embankments, and the building of a syphon culvert to carry the Davis creek under the canal. A contract for the work to be performed was let to Johnston P. Porter July 28, 1926.

Excavation operations carried out to date include the removal of about 52,000 cubic yards of "Class II" material, and the excavation of about 6,350 cubic yards of rock at the site of the Davis culvert. This work, which was started December 15 last, will be finished by the end of May, when the placing of concrete in the culvert will be proceeded with. It is the intention of the contractor to complete the construction of the culvert before starting extensive operations in the excavation of the canal prism. This mode of procedure will eliminate the danger of probable flooding of the prism from the creek during seasons of high freshet.

The work performed on this section to date amounts to about 8 per cent of that covered by the entire contract.

Section No. 5.—This section is about $3\frac{1}{4}$ miles in length extending from Allanburg to Port Robinson. The work involved comprises rock and earth excavation and dredging, the construction of the substructure of bridges at Allanburg and Port Robinson and small quantities of concrete and stone protection along the canal banks.

The work on this section has been under contract with the Canadian Dredging Company, Limited, for the past four years.

Since the month of March, 1924, no further work has been done on this section and the contractor has removed his entire plant to Section No. 7. Of the whole work covered by the contract only about 3 per cent still remains unfinished. This will be completed with the removal of the swing bridges over the present canal route at Allanburg and Port Robinson and their replacement by new Bridges 11 and 12.

Section No. 6.—This section extends from a point on Section No. 5 about one mile north of Port Robinson for a distance of approximately 5 miles southerly to Welland. The overlap on Section No. 5 became necessary on account of some silting which had taken place in the canal prism north of the original northerly boundary of Section No. 6. The work to be performed will include the dredging and enlargement of the present canal prism, the diversion of the Welland river, which crosses the line of the canal at the north end of the town of Welland, by means of a large syphon culvert, the building of watertight banks, concrete protection for slopes, etc.

A contract for the work on this section was awarded to the Atlas Construction Company, Limited, and E. O. Leahey & Company, Limited, October 12, 1925.

Work at the site of the syphon culvert for the diversion of the Welland river was taken in hand immediately after the letting of the work and has proceeded actively ever since. The driving of steel sheet piling for the formation of the cellular cofferdam, described in last year's report, was completed last August and the cells filled, thus forming a watertight wall around three sides of the area in which the six tubes of the culvert are to be constructed. The

pumping out of the interior of this area was completed in October. The construction of the culvert was then commenced by the sinking of a test cofferdam about 40 feet square, located about 60 feet east of the northwest corner of the culvert area. One monolith of the most northerly of the six tubes was completed within this cofferdam early in January of the present year. The driving of steel sheet piling for enclosures east and west of the completed portion of the north tube was then commenced, and the excavation of these enclosures, down to finished grade, was completed during the month of March. The total length of cofferdam completed for the north tube, including the test cell, is about 233 feet. Up to date 1,831 cubic yards of concrete has been laid in this enclosure, or about 2.2 per cent of the total yardage in the six tubes. Piling was also driven for an enclosure along the whole of the east or intake end of the culvert and for an enclosure along the line of the south tube for a length of 175 feet. Excavation in the latter enclosure has been carried to within about 13 feet of finished grade, but no excavation has yet been done in the enclosure along the intake line. The excavation of this portion will be left until concrete work on the north and south tubes has progressed considerably farther. It is expected that both north and south tubes will be well advanced towards completion by the end of the present season. The total amount of excavation work required for the construction of this culvert is now about 40 per cent completed.

Work on the diversion of the course of the Welland river, between Port Robinson and Welland, has been in progress during the year and is now about 76 per cent completed, the total quantity of material excavated amounting to about three-quarters of a million cubic yards. The length of excavated channel for this diversion is $2\frac{1}{2}$ miles, commencing at Port Robinson. About one mile of this is an entirely new cut, the remainder at the northerly end, consists of a straightening and improvement of the river channel. The diversion follows closely along the line of the canal and to the east of it, a watertight embankment separating the two water courses. The water level of the river diversion will be 6 feet below that of the canal. It is expected that the new river channel will be entirely completed during the coming season.

Excavation operations in the canal prism have been carried on south of Port Robinson over a distance of about two miles and up to date about 20 per cent of the total excavation required on the prism within the limits of Section No. 6 has been completed. The quantity of "Class II" material removed now amounts to about 1,649,000 cubic yards.

The construction of watertight embankments has also been in progress and about 27 per cent of this work, involving the placing of approximately 368,000 cubic yards, has now been completed.

The new highway bridge across the Welland river diversion at Port Robinson, a reinforced concrete structure of six spans having a total length of 246 feet, was commenced a year ago and opened to traffic in August last.

The work now completed on this section may be summarized as follows: Rock excavation, 36 per cent; all classes of earth excavation, 25 per cent; concrete work, 5 per cent; and watertight embankments 18 per cent.

Section No. 7.—This section, which is about 6 miles in length, extends from the town of Welland to the northerly limits of the village of Humberstone. The work to be performed will include the dredging and enlargement of the prism of the existing canal to a point about one mile north of the end of the section, where the new line diverges from the old, the excavation of the new line from this point to a junction again with the present canal, the construction of five bridge substructures, the building of retaining and dock walls at both ends of the section, slope protection works, etc.

Since December, 1924, the work on this section has been under contract with the Canadian Dredging Company.

Good progress has been made during the past year on the prism cut at Ramey's Bend, where the new line diverges for a distance of about $1\frac{3}{4}$ miles from that of the present canal. The excavation of this portion is now practically finished with the exception of some cleaning up along the east side and the removal of a small portion at the south end of this cut at its junction with the present canal. Along the west side of this new channel, 1,530 lineal feet of wall has been placed, this being about one-third of the total length of wall to be constructed on this side. Close drilling has been carried on along both sides of the prism and about 72 per cent of this work has now been completed. The old substructures of Bridges 13, 15, 16, 17 and 18 have been removed, this being included under "Class I" excavation. Up to date about 758,000 cubic yards, or 50 per cent of the total of this class of material on the section, has been removed. The heavy seepage into the rock cut, mentioned in last year's report, has continued but has been successfully taken care of at all times by the pumps. North of the new cut dragline excavators were employed along the west slope of the prism in stripping the earth from the rock surface and in excavating the west slope of the prism at various points, allowing of the completion of the concrete slope protection in advance of the prism dredging operations. Two hydraulic and two dipper dredges were also employed in excavating the prism in various locations over the entire length of the section. About $1\frac{1}{2}$ miles of the prism has now been excavated to its entire width down to final grade. To the end of the fiscal year 4,708,000 cubic yards, or approximately 48 per cent of the total "Class II" excavation on the section, had been completed.

Concrete slope protection was laid on the west side of the prism over a length of one mile. Stone protection was placed on the west side over a distance of 2,439 feet and on the east side for 200 feet. A small amount of sodding of banks was also done.

The Main Street bridge at Welland was transferred during the past winter to a temporary site one street farther south to allow of the construction of the substructure of new Bridge 13. The west main pier of Bridge 14 was finished early in July, completing this structure in readiness for the steel. At Bridge 16 the west main pier was completed and the concrete caisson for the east pier sunk in position. This pier together with the east abutment will be completed during the coming summer. The substructure of Bridge 17, the crossing of the Wabash Division of the Canadian National Railways at Dainville, was completed by the end of November last. Under contract with the Canadian Bridge Company, the erection of the superstructure was immediately begun and progress has been such that it is expected that this bridge, a vertical lift span, will be fully completed by the middle of May.

The work thus far performed on this section may be summarized as follows: Rock excavation, 50 per cent; earth excavation, 48 per cent; mass concrete, 26 per cent; concrete slope protection, 30 per cent.

Section No. 8.—This section, which extends from the north end of the village of Humberstone to deep water in lake Erie, is about 3 miles in length. The work to be performed will consist in the excavation of a new route from the north end of the section for a distance of about $1\frac{1}{2}$ miles, the dredging and enlargement of the present canal for the remainder of the route, the construction of guard lock No. 8 with entrance walls, etc., the construction of three bridge substructures, the erection of various harbour works and numerous other minor undertakings.

On the land division of this section earth excavation, consisting in the stripping of the prism rock between the harbour entrance and a point about 5,000 feet north, has been in progress during the past year and about 85 per cent or 925,000 cubic yards of this material has been removed since the commencement

of operations. Of rock excavation on the section, about 1,840,000 cubic yards have now been taken out, representing 88 per cent of the total of this work to be performed on the land division. Of this quantity, nearly 25 per cent was removed during the past fiscal year. Drilling and blasting have proceeded in advance of the excavation, and this section of the work is now practically completed.

Work on the east harbour wall was begun in April, 1926, being carried on in a steel sheet pile enclosure, and about 78 per cent of the total length of wall to be constructed, or 953 lineal feet, has now been completed. This work represents the placing of about 26,775 cubic yards of concrete.

The construction of the guard lock, No. 8, has proceeded somewhat less rapidly than might have been hoped owing to the fact that it was necessary to maintain railway tracks through the lock pit until October last for the transportation of excavated rock from the southerly end of the prism. Up to this time, operations were carried on on the east half of the lock pit, after which it was possible to place concrete on the west side also. About 1,340 feet of the north end of the east wall of the lock has been completed to coping level and about 420 feet more partially constructed. On the west wall concrete has been placed from the north end for a distance of about 1,340 feet, but in no case higher than within 20 feet of coping level. The east half of the lock floor has been finished for a length of about 570 feet, the west half for about 450 feet. Thus far 44,222 cubic yards of concrete have been placed. The permanent unwatering pumps for this lock have been delivered and set in place.

As in the year previous, dredging operations in the harbour have been confined to the east half and all drilling on this portion has now been completed out to the line of the old breakwater with the exception of about 800 feet at the site of the Canada Furnace Company's dock. During the year the total amount of drilling done amounted to about 130,000 lineal feet. The quantity of material now dredged in the harbour area amounts to approximately 294,300 cubic yards, being about 43 per cent of the total dredging to be done.

At the site of the new dock for the Canada Furnace Company the removal of old cribs and the preparing of the bottom for the reception of new cribs has been in progress. Everything is now in readiness for the placing of six new cribs, which, it is expected will commence early in April.

The last three concrete cribs of the breakwater extension were placed in June, 1926, and filled with stone. The superstructure of these cribs will be completed during the coming season. The superstructure of the eighteen northerly cribs, commencing at the old breakwater was fully completed during the past year.

The work thus far performed on *Section No. 8* may be summarized as follows: Rock excavation, 77 per cent, earth excavation, 78 per cent; mass concrete, 35 per cent; and close drilling, 85 per cent.

Construction Railway.—The construction railway continued in operation throughout the past year but, owing to the fact that excavation operations on the three northerly sections have been nearly completed, the volume of traffic was reduced to about one-third of that recorded for the year 1925. All tracks, buildings, equipment, etc., were, as usual, efficiently maintained. There were no accidents during the past year.

Bridges.—The progress of the work on the various bridges now completed or under construction has already been noted in dealing with the sections of the canal on which these bridges are located. When finished, the route will be spanned by twenty-one bridges, two on Section No. 1, three on Section No. 2, three on Section No. 3, two on Section No. 4, one on Section No. 5, one on Section No. 6, six on Section No. 7 and three on Section No. 8. Of these, six are railway crossings, the remaining fifteen highway bridges. Contracts for the

superstructure of Bridges 1, 3, 4, 7, 17 and 19 have already been let. Bridges 1, 3, 7 and 19 are all of the single leaf bascule type, Bridge 4, a double leaf rolling bascule, and Bridge 17, a vertical lift span between steel towers.

An agreement covering the preparation of plans for Bridge 4 has been entered into with the Scherzer Rolling Lift Bridge Company and for Bridges 1, 2, 3, 5, 7, 10, 11, 12, 13, 14, 16, 17, 18, 19, 20 and 21 with Messrs. Harrington, Howard and Ash, of Kansas City, Mo. The design of Bridges 6, 8, 9 and 15 has not yet been finally approved.

Steel Lock Gates.—A contract was awarded June 18, 1926, to the Steel Gates Company Limited for the fabrication and erection of thirty-one pairs of steel gates for the various locks. Preliminary work on the erection of the first pair of gates at Lock 1, Port Weller, has just begun.

Laboratory.—During the past year 683,866 barrels of cement were received and accepted and distributed to various parts of the canal. Tests were made of samples taken from the bins and from each car as loaded, 3,972 samples being thus tested during the year. Tests have also been made of sand, gravel and crushed stone as well as compression tests of concrete. Various other building materials have also been tested, such as paints, clay ducts, anchor bolts, etc.

Miscellaneous Contracts.—Of Ontario white oak for lock gates and wall fenders, 567,000 feet, board measure, or about 97 per cent of the total required, has already been delivered. Other extensive orders of building materials include that of square duct vitrified clay conduits, structural steel, doors, windows, machinery, etc., for the valve houses at various Locks and transformers and other electrical equipment for bridges.

General Summary.—For the various classes of work involved in the construction of the entire canal, the following percentages are now estimated as having been completed: Rock excavation, 78 per cent; earth excavation, 69 per cent; watertight embankments, 56 per cent; concrete work, 78 per cent; reinforcing steel, 92 per cent; steel sheet piling, 80 per cent; giving a general average of 75.5 per cent, an increase of 12.8 per cent over the general average of last year's summary.

(i) SAULT STE. MARIE CANAL

This canal provides communication between lakes Huron and Superior, surmounting by a single lock the rapids of the St. Mary river. It is $1\frac{1}{3}$ miles in length between the east and west extremities of the entrance channels and lies entirely within Canadian territory.

The canal was opened to traffic May 1 and closed December 17, a period of 231 days. The total registered tonnage of vessels which passed through the lock showed a decrease of 13 per cent from the figures of the year before; a corresponding decrease was shown in freight tonnage. For the Canadian and American canals taken together, the registered tonnage showed an increase of 3 per cent and freight tonnage an increase of 5 per cent. Traffic in Canadian vessels only through both canals showed an increase of 19 per cent in registered tonnage and 25 per cent in freight tonnage. It will be observed from the foregoing that traffic in Canadian vessels between lakes Huron and Superior was considerably heavier than for the preceding year. The reduction in traffic through the Canadian canal was due to low water and low available draught in the lock. The channel of the St. Mary river is dredged 1.6 feet deeper than the entrance to the Canadian canal and the harbour; vessels loaded to their maximum for the river channel are therefore unable to use the Canadian canal. It is understood that the Department of Public Works now proposes to dredge both the canal entrance and the harbour to a depth corresponding with that of the river channel.

No accidents occurred during the year to cause any delay to traffic.

The work of renewing in concrete the top of the upper south pier was continued. There remain still 200 feet to be completed.

During the months of February and March soundings were taken through the ice over the lower approach to the canal. The bottom was found to be down to grade level in all cases.

2. OTTAWA AND RIDEAU RIVERS

(a) STE. ANNE LOCK

This canal surmounts the Ste. Anne rapids between Ile Perrot and the island of Montreal at the junction of lake St. Louis with the Ottawa river. It consists of two parallel locks, the old and the new, each with a lift of 3 feet. The old lock (now disused) has a depth of only 6 feet, but in the new lock there is 9 feet of water on the sills.

Navigation opened May 1 and closed November 30. There were no accidents or delays to traffic during this period.

Of repairs and improvements carried out during the year the following may be noted:—

The two upper gates of the lock were changed and the old ones repaired sufficiently to make them available in an emergency. All standing gates were scraped and painted.

The ice pier at the Ile Perrot end of Baker's dam was repaired with new timbers and additional stone filling. Pier No. 3 above the lock was demolished to low water level preparatory to the renewal of the upper portion of the pier in concrete.

The fence on the east side of the entrance for a distance of 165 feet was renewed and painted. The remainder of this fence, which did not require renewal, was painted. Lock buildings were painted and repaired where necessary, and the chimney of the Superintendent's house rebuilt in brick and cement tiles.

The derrick and divers scows were hauled up, caulked, painted and relaunched.

(b) CARILLON AND GRENVILLE CANALS

From the Ste. Anne lock to the foot of the Carillon canal there is a navigable stretch of water 27 miles in length through the lake of Two Mountains and the Ottawa river. The Carillon canal, which is three-quarters of a mile in length, with two locks giving a total lift of 16 feet, surmounts the next rise in the river level produced both by the Carillon dam at the head of the canal and the natural fall of the river below.

The Long Sault rapids, 6 miles above the Carillon canal, are surmounted by the Grenville canal $5\frac{1}{4}$ miles in length with five locks. Both canals provide a depth of 9 feet of water over the lock sills.

These canals were opened to navigation May 1 and closed November 30. No accidents occurred to delay traffic nor was any damage done to canal structures.

Improvements made on this system of canals during the year have included the following:—

A frame lumber shed on concrete foundation was constructed in the Carillon canal yards. This building measures 35 feet by 72 feet with a height of 13 feet from floor to wall plate, there being a clear space inside of 17 feet between lumber racks. A crane runway extends to the carpenter shop. In the carpenter shop a planer and matcher and a band saw have been installed.

The gates of Locks 2 and 7 were rebuilt with new and old timber and the hollow quoins of Locks 5 and 6 were repaired with steel plates.

New floors were laid on Bridges 1 and 2, the floors of five other bridges were patched and five bridges were painted.

The tow path on the north side of the Grenville canal was raised, widened and gravelled and general repairs made to the south tow path.

The engine of tug *Shirley* was overhauled and her hull scraped, caulked and painted, the usual overhauling and repairing were also done to the gate lifter and flat scow.

(c) RIDEAU CANAL

This canal connects with the Ottawa river about 56 miles above the head of the Grenville canal and provides a waterway between the cities of Ottawa and Kingston. It consists of a series of natural water-courses joined by artificial cuttings is $126\frac{1}{4}$ miles long and has forty-seven locks with a minimum depth of 5 feet over the sills. It rises by thirty-three locks to a summit in the upper Rideau lake, from which body of water it descends to the level of lake Ontario by means of fourteen locks. A subsidiary canal, 7 miles in length, known as the "Tay Branch", connects the town of Perth with the north end of the lower Rideau lake. Its minimum depth is 5 feet.

Navigation opened both at Ottawa and Kingston Mills May 1 and closed at both these points November 30.

During the past year an ample supply of water was available for the navigation of all parts of the canal.

The total number of lockages for the season was 16,705, a decrease of 3,995 from the total recorded for 1925.

The principal repairs and improvements carried out during the year may be stated as follows:—

At the Ottawa lock station, the principal work undertaken and still in hand has been the relocation of the basin and wharfage facilities heretofore provided on the west side of the canal between Sparks street and Laurier avenue in a new site off Echo Drive on the other side of the canal between the "deep cut" and the C.N.R. swing bridge. This change, which has been necessitated by the proposed extension of the Government Driveway between Laurier avenue and Sparks street, involves the construction of 2,450 feet of dock wall with backfilling, and the erection of various warehouses and sheds. It is expected that work on the dock wall will be completed next month and that the remainder of the undertaking will be finished by the end of the coming season. At Hartwells lock station, the masonry chamber walls of Lock 10 were taken down, are now being reconstructed in concrete and will be completed before navigation opens. A new timber floor was laid in the waste weir. At Hogsback locks, the ice-breaker cribs, damaged by last year's freshet, were rebuilt in timber, the wooden cribwork on the east side of the river was renewed in concrete, and the large timber pier between the east and west bulkheads was rebuilt and stonefilled. The steel covered dam at Black Rapids, which was badly damaged by last year's ice, has been thoroughly repaired; a large number of steel cover plates were renewed and masonry rebuilt where necessary. The lay-by piers below the lock were rebuilt and a new ice-breaker crib constructed in the river above the dam. At the Long Island lock station, a concrete protection kerb was laid along the top of the curved stone dam and a concrete apron and core walls were constructed at the waste weir, replacing the old cribwork. A cableway and traveller car have been placed across the river below the waste weir to facilitate the taking of hydrometric measurements. The entire flooring of all the spans in the bridges at Kars and Beckett's Landing was renewed and the upper and lower rest piers at Beckett's Landing, damaged by ice, were rebuilt. At Burritt's Rapids, the guard piers above the waste weir were rebuilt, the top courses of the ice-breaker renewed and a concrete core constructed at the junction of the west end of the waste weir with the embankment. The

old lockman's house at Nicholson's locks was replaced by a frame building on concrete foundation. At Clowe's lock, the floor of the waste weir was replanked. At Merrickville, a new plank floor was laid on the north weir bridge. The timber bent in the centre of the bridge across the waste channel at Old Sly's station, having been badly damaged by ice, was replaced by a concrete pier and concrete wing dams were built at each end of the weir. At Smith's Falls, a new floor was laid on the swing span over the upper lock and the mechanism of the span repaired and adjusted. At Beveridge's lock station, the retaining dam at the head of the long cut was rebuilt in concrete. At "The Narrows" lock station, a new floor and stoplog lifter were built at the waste weir. A new floor was laid on the waste weir at Bob's lake reservoir dam. At Jones's Falls lock station, three short concrete walls were built at the approaches to the waste weir; the gate pier recesses and piers of Lock 41 were taken down and rebuilt in concrete blocks and a new plank floor was laid on the long bridge. The gate piers, recesses and recess piers in Lock 43 at Upper Brewer's were rebuilt in concrete blocks. At the Kingston Mills station, the masonry steps below Lock 46 were removed and replaced by a concrete flight; a new concrete apron was built for the lower sill of this lock and a concrete floor was laid in the storehouse.

On the Tay Branch repairs were made to the Drummond street swing bridge in the town of Perth, and a new floor was laid on the Gore street bridge.

The floating plant equipment of this canal, consisting of the dredge *Rideau* and tugs *Agnes* and *Loretta*, with several dump scows, was in constant employment throughout the season. The dredge was employed in placing clay on the dams at Hogsback and Burritt's Rapids, in removing coffer dams at Burritt's Rapids, in deepening the channel between Kingston Mills and Bell's island and in cleaning out stone and debris below the White Horse dam. The tugs were employed either with the dredge or in towing stores to various points along the canal.

3. RICHELIEU RIVER NAVIGATION

(a) ST. OURS LOCK AND DAM

At a point on the Richelieu 14 miles above the town of Sorel the level of that river has been raised 5 feet by a dam. This difference in level is overcome by the St. Ours lock. There is 7 feet of water on the upper lock sills, but the depth of water on the lower sill is governed by the level of the St. Lawrence river and had been as low as 5 feet 3 inches in October, 1923.

The lock was opened to navigation May 1 and closed November 30.

Repairs and improvements made during the year included the following:—

Owing to the sinking of the lock floor near the westerly lower hollow quoin, an inspection was made by a diver and the space under the chamber wall blocked up. The floor was also patched near the lower mitre sill. Two lock gates, repaired during the previous winter, were sunk in the basin in readiness for emergency.

Smaller repairs included the renewal of steel brackets on the crest of the dam, repairs to booms, fences and buildings and the care of canal grounds.

(b) CHAMBLY CANAL

Between the St. Ours lock and Chambly Basin, a distance of 32 miles, the river is navigable with a depth of 7 feet. The Chambly canal, which enters at this point, is 12 miles in length and has nine locks. It surmounts all the rapids between Chambly and St. Johns, thus establishing communication with lake Champlain. The locks, nine in number, provide a depth of $6\frac{1}{2}$ feet of water over sills.

The canal was opened to traffic May 1 and closed November 30.

Among the various repairs and improvements carried out the following may be noted:—

All locks on the canal were gone over and repairs made where necessary. These included the sheeting with steel plates of a portion of the west wall of Lock 1, the refitting of the upper gate of Lock 5 and the replacement of fender timbers at the south end of Lock 9.

Bridge 6, a wooden structure, was demolished and replaced by the steel bridge formerly at Riley's Crossing. Repairs made to Bridge 7 included the rebalancing with concrete weights, the installation of traffic gates, the completion of a new cabin and the resurfacing of approaches. General repairs were also made to six other bridges and to nine small farm bridges.

Along the sides of the canal repairs were made to the rip rap stone protection and leaks stopped in a number of places. The canal reaches were dredged and cleaned out, the excavated material being utilized for filling and widening banks. Drains and ditches were cleaned out and a 24-inch tile drain laid under the approach to Bridge 6.

Various repairs made to canal buildings included the partial renewal of the foundation of the lockmaster's house at Lock 1, repairs to the roof, etc., of the cabin at Bridge 2, and general repairs to the carpenter shop, machine shop, storehouse and power house.

The floating plant received the usual attention while laid up for the winter. The tug *Chambly* was generally overhauled and painted, boiler tubes in the engine of the steam derrick were renewed where necessary and the hulls of three flat scows were gone over, repaired and painted.

4. LAKE ONTARIO TO GEORGIAN BAY

(a) MURRAY CANAL

This canal, which is an open waterway 80 feet in width, with 11 feet depth at low water, across the isthmus of the Prince Edward County peninsula, connecting the bay of Quinté with lake Ontario, is without locks.

Navigation opened April 8 and closed December 3. No delays, due to accident or other cause, occurred during the season.

Repairs carried out during the year were of a minor nature only and included the renewal of the floor system at the Brighton and Trenton Road bridges, the painting of the Central Ontario Railway bridge, slight repairs to wharves, the cleaning of ditches and repairing of rip rap, repairs to canal roadways and the painting of the canal shops, storehouse, overseer's office and oil house.

(b) TRENT CANAL

The route of the Trent canal, as now in operation, lies between Trenton, on the bay of Quinté, where direct connection is made with lake Ontario, and Port Severn, on Georgian bay, from which the waters of the Great Lakes are accessible. The canal is made up of a series of lakes and rivers connected by relatively short lengths of artificial cuttings. Connection between the water levels of the various reaches is effected by locks, except at Swift Rapids and Big Chute where marine railways are employed. The through route may be briefly described as follows: Between Trenton and Rice lake the canal follows the line of the Trent river. Passing through Rice lake it enters the Otonabee river, the route of which is followed to its source in Katchiwano lake. From this lake the line of the canal passes in succession through Clear lake, Stoney lake, Lovesick lake, Buckhorn lake, Pigeon lake, Sturgeon lake and Cameron lake to the west

side of Balsam lake. From here connection is made by an artificial cutting with a small lake about two miles westward, and from the latter lake another cutting makes connection with Cranberry lake. From the south end of Cranberry lake connection is made with lake Simcoe by another artificial cutting. Passing through lake Simcoe the route of the canal continues to the Severn river, the line of which is followed to the Georgian bay outlet at Port Severn. From Trenton the canal rises to a summit at Balsam lake, the level of which is about 597 feet above that of lake Ontario. From Balsam lake to Georgian bay there is a fall of 262 feet. The total length of the route from lake to bay is about 240 miles. It is made up of two main divisions: the Ontario-Simcoe division between Trenton on lake Ontario and the outlet of lake Simcoe and the Severn division from lake Simcoe to Georgian bay.

ONTARIO-SIMCOE DIVISION

This division includes, in addition to the main route of the canal, the Scugog branch, 35 miles in length, from Sturgeon lake to Port Perry via the Scugog river and lake, and various other navigable channels aggregating in all about 60 miles. The total extent of canal and canalized waters maintained in operation in this division is therefore about 240 miles.

Included also under this division are various reservoir lakes and dams, taken over from the Ontario Government in 1905, under Order in Council, which are maintained and operated by the department.

Among the principal works under construction during the past year the following may be noted:—

Under contract with Construction and Engineering Limited work on the new concrete dam at Lock 23 about one mile above Nassau, the construction of which was begun in August 1925, was continued during the summer of 1926 and by the end of the season all concrete work had been completed and the stoplog house at the east side of the dam erected. The demolishing of the old dam was begun in February and thus far the deck has been removed and the piers and abutments taken down to within seven feet of final level. To complete the work the services of a dredge will be required.

The new lock at Young's Point, commenced in October 1925 under contract with the T. A. Brown Company, was fully completed by the close of the season and final settlement made with the contractor in February last. The first vessel was locked through June 14, 1926.

The dredges *Fenelon* and *Auburn* were both engaged in deepening and widening the channel at various points, the most extensive operations being carried out at Margaret's island, at the easterly end of Rice lake, in the rock cut north of Scugog, at the shoal near Lindsay, at the upper entrance to Lock 27 and at Buckhorn narrows. A total of 28,810 cubic yards was removed by the two dredges during the working season.

As a capital expenditure, the right of way of the old Cobourg and Peterborough Railway, across Tie island in Rice lake, was acquired together with a small portion of the right of way of the same railway adjoining the canal store house in the city of Peterborough.

Among smaller and less costly improvements and repairs carried out during the year may be mentioned the following:—

At Lock 17, Healey Falls, the disintegrated concrete in the upper south entrance wall was cut out and new concrete with wire reinforcing bonded into the old wall by iron bolts set therein. At the Peterborough hydraulic lift lock, in consequence of the failure of the air supply from the existing automatic air machine, it was found necessary to install a turbine-driven air compressor supplied by the Vickers Combustion and Engineering Company with connection to existing air lines. At the same lock, a leak having developed under the

upper west entrance wall, the reach above was unwatered in November last and the cause of the trouble found to be due to a subsidence of the fill just south of the collecting drain. Thus far temporary repairs only have been made. The hydraulic lift lock at Kirkfield was thoroughly examined and a number of small repairs attended to.

The two west piers of Dam "C", west of Sill's island, Frankford, were extended 8 feet, the dam redecked, new stop logs provided and other smaller repairs attended to. A concrete stop log dam with three sluices was built in the excavated channel below Sill's island by the Canadian Paperboard Company under departmental supervision. All five dams at Lovesick were supplied with new rollers and checks. The river wall below the new lock at Young's Point, which was not sufficiently high, was raised $1\frac{1}{2}$ feet over a length of 212 feet.

At Elliott's falls on the Gull river, about 30 miles north of Balsam lake, a new concrete dam, 128 feet long between abutments consisting of two 20-foot sluices, a log slide and spillway was commenced last September and is now nearly completed, there remaining still the completion of the log slide and a portion of the spillway and the removal of the old dam, situated about 300 feet farther down the river.

At Hawk river, work was commenced early in December on the construction of a concrete log sluice and dam about 86 feet in length below the existing dam at the outlet of Hawk lake. Beyond the construction of a cement shed and the delivery of materials but little work has as yet been carried out.

The new dam at Scotts Mills, referred to in last year's report, was fully completed, this structure consisting of a main dam 114 feet long with three piers, stop log sluices and log slide.

The coping stones on the pivot pier of the Hastings bridge were reset and the track levelled. At Burleigh bridge the coping stones on the west rest pier were reset and dowelled. Complete new decks were laid on bridges at Bobcaygeon, Victoria Road and Kean's Bridge and new floors laid on the bridges at Hastings-Norwood Road, Warsaw Road, Burleigh Falls, Buckhorn, Wellington Street, Lindsay and Opps, Lindsay.

The plank approach to Dunnett's Landing wharf, which had collapsed, was replaced by a stone fill surfaced with gravel. Lesser repairs were made to wharves at Peterborough, Gore's Landing and several other points.

The floating plant, including dredges *Fenelon* and *Auburn*, steamer *Bessie Butler*, tugs *Bob Hall*, *J. B. McColl* and *Harwood*, a gate lifter, drill boat, gas punt and three scows, was thoroughly gone over and repairs made wherever necessary.

During the 1926 season the number of recorded lockages on the canal was 13,296, a decrease of about 15 per cent from the record of the previous season. The heaviest traffic recorded since the year 1919 was that of 1922 when total lockages numbered 15,383.

SEVERN DIVISION

Under this division, as previously noted, is included that portion of the route of the canal which lies between the navigable waters of lakes Simcoe and Couchiching and Georgian bay, in addition to which must also be included the as yet incomplete canalization of the Holland river from Cook's bay, at the southerly end of lake Simcoe, to the town of Newmarket, a distance of about $12\frac{1}{2}$ miles.

The original scheme for this division provided for a lock and terminals at Honey harbour on Georgian bay connected to Gloucester pool via Go Home bay and lake. This, however, has never been carried into effect. The navigation of this division is now effected by means of the lock at Washago, the marine railways at Swift rapids and Big Chute and the lock at Port Severn.

During the 1925 season dredging operations were continued on the Severn division at various points between Washago and Portage bay, by the Randolph Macdonald Company on a daily rental basis. Since the enlargement of the marine railways to provide for 15-ton boats up to 55 feet in length, the improvement of the river channel at many points has become a matter of urgent necessity. There having been from year to year some uncertainty in the prospect of this work being proceeded with, the policy followed in its prosecution has been to make small improvements at all the more dangerous spots in the channel rather than to complete the work of widening and deepening at any one point. With this end in view, further dredging operations were carried on during the past navigation season.

Between Dunkards island, at the south end of Atherley narrows, and a point about 300 feet north, three areas of the channel were dredged to provide 9 feet of water. South of Atherley bridge the dredging begun last year was continued and this portion of the channel has now a depth of 8 feet. Considerable improvement was also made in the channel along the canal entrance to deep water in lake Couchiching where a depth of 7 to 8 feet has been provided except at one point where a few boulders, submerged 6 feet, have yet to be removed. At Whitesides cut in the Severn river just south of Sparrow lake a rocky ridge was drilled and dredged to a depth of 6 feet. The channel at Sparrow lake chute was greatly improved, being widened to 70 feet with a depth of 8 feet all over except at one point at the side of the channel where a rocky point reduces the depth to 7 feet. A notable improvement was also made at the upper end of Portage bay cut which now has a channel of 70 feet clear width with 8 feet of water. These operations have involved the removal of about 32,688 cubic yards of earth and 5,277 cubic yards of rock as measured on scows.

The new County highway bridge at Atherley narrows, described in last year's report, was opened to traffic May 10, 1926. The steel work and masonry of the old bridge have now been removed. The Dominion Government voted \$40,000 as a contribution towards the cost of this bridge. The swing span will be operated by the department.

At Swift Rapids dam two of the three submerged sluices had been operated with temporary cables pending the arrival of the permanent cable required to complete the installation. The permanent cables were however installed in May 1926, and after a series of careful tests the entire mechanism has been found thoroughly satisfactory.

5. ST. PETERS CANAL

The St. Peters canal, which was reconstructed between the years 1912 and 1917, connects the Bras d'Or lakes with St. Peters bay on the southeast coast of Cape Breton island. It consists of a tidal lock 300 feet in length and 48 feet in width and provides for a minimum depth of 18 feet of water on the lock sills.

During the past season of navigation this canal was in operation between May 10, 1926, and January 15, 1927, and was operated during this time without any serious delay to traffic. The total number of vessels making use of the lock was 1,303, a decrease of 333, or about 25 per cent from the record of the year before.

Extensive repairs were made to the freight shed at the lake entrance to the canal. A new 4-inch hemlock floor was laid, repairs were made to the walls, two new doors placed, the building re-roofed and all crooked walls plumbed up. At both ends of the swing bridge over the canal, new steel wire traffic gates were placed to replace the rope barriers formerly in use. In addition to the foregoing, the usual minor repairs, such as the scraping of lock gates by a diver, repairs to gate valves, the cleaning out of ditches and the keeping in order of canal grounds were given the customary attention.

6. MISCELLANEOUS WORKS

(a) HUNGRY BAY AND STE. BARBE DYKES

These dykes extend westward along the south shore of lake St. Francis from the upper entrance of the Beauharnois canal for a distance of about 7 miles. They are maintained as a protection against the waters of the lake, the level of which was raised when the canal was constructed. It may here be mentioned that since the opening of the Soulanges canal in 1899 the Beauharnois canal has ceased to be used for navigation and is under lease for power purposes only. The Hungry bay dyke has been in existence since 1856. The top of this dyke is maintained as a road. The Ste. Barbe dyke was constructed in 1889. At various places along the lake shore, protection walls have been built outside the dykes.

During the past year no special works of improvement were carried out. All ditches, however, were kept well cleaned, weeds were cut and burned and the roadway along the Hungry bay dyke maintained in good surface.

(b) ST. LAWRENCE SHIP CANAL

For many years the question of the ultimate enlargement of the St. Lawrence canal system between lake Ontario and Montreal has been studied by the engineers of this department, and much data relating thereto has been obtained.

During recent years the work of completing definite plans for such an enterprise became necessary in order to enable the department to deal intelligently with proposals, by private corporations, for the development of isolated water-powers which might seriously conflict with any reasonable development of the navigation and power potentialities of the river as a whole. Under this impetus, plans were evolved for a comprehensive development of the upper section of the river.

Early in the fiscal year 1924-25 a board of engineers was appointed by the Canadian Government and a similar board appointed by the United States Government for the purpose of jointly reviewing the Wooten-Bowden report of 1921 and reporting on the cost of a through deepwater route from the head of the Great Lakes to the sea. The members of the Canadian board are Mr. D. W. McLachlan (Chairman), Brig.-Gen. C. H. Mitchell, and Mr. Olivier O. Lefebvre. A number of meetings of the board have been held and instructions as to the form and scope of the report to be made were finally agreed upon in joint session at Washington in December, 1924, and forwarded to both the Canadian and American Governments. On January 5, 1925, these instructions, after having been considered by the National Advisory Committee for Canada, were transmitted to the board. Meantime, in anticipation of the eventual receipt of these instructions, much study has been given both to the Canadian and American sections of the river. Ice conditions have been carefully investigated, stream discharges determined, soundings taken, test borings driven, surveys carried out, and numerous plans prepared. As a result, a large amount of valuable information has now been got together for use in the preparation of the required designs and report.

Thirty-seven meetings with the American section of the board have been held since its inception, twenty-five of which took place during the past year. These meetings extended over periods of from two to three days and consisted of a general discussion of the various matters on which the board was preparing to make its report. The main body of the report was eventually signed at Washington, November 16, 1926. Certain appendices, however, have still to be added to this report, seven in all. Five of these have been agreed upon and adopted.

A staff of eight engineers, two draughtsmen and two clerical assistants has been employed at the head office in Ottawa; in the field one survey party and one boring party have been engaged in collecting various data.

The American section was supplied with a fully equipped drill scow with crew which was operated during the early part of the 1926 season at the foot of Barnhart island after which it was returned to the department and utilized in the taking of additional borings at the Little Long Sault and Rockway point, at the head and foot of Vercheres island and at the foot of Boucherville island.

Preparations have also been made for the carrying out of additional borings in the vicinity of Crysler island early next season.

Meter measurements of stream flow were made at the head of the Lachine rapids, at Vercheres island and at Boucherville island.

At the head of the Long Sault and south of Barnhart island in the Little Long Sault a special survey of coffer dam sites was made and the river was cross-sectioned at about twelve places between Morrisburg and Weaver's point.

Between Montreal and Iroquois a careful valuation of lands and improvements in connection with various schemes was made. These included the close valuation of properties along both sides of the St. Lawrence between the head of the Lachine rapids and the town of Lachine, between Cedars and Coteau du Lac and between St. Timothée and Valleyfield as well as on the Canadian side of the International section between Mille Roches and Morrisburg.

Survey work was carried out between the St. Louis river and LaPrairie basin and, on the American side of the river, between Lotus island and Rockway point.

The head office staff has been employed in the preparation of plans, estimates and statements for the appendices to be included in the complete report which it is expected will be handed to the Canadian and American governments before midsummer.

(c) HUDSON BAY TERMINALS

The staff maintained at Port Nelson during the past year has consisted of a resident engineer, cook, foreman, from one to six handymen, and Indians as circumstances required.

The staff were employed from October till the end of the fiscal year in oiling machinery, pumping out the floating plant and moving it to new berths when necessary, etc.

The break-up in the estuary was unusually mild in the spring of 1926 and ice floes small. The river was clear to Flamboro Head from May 29 and the Hudson's Bay Company's schooner *Fort York*, which had wintered at the port, sailed on June 9.

Mr. F. Palmer, consulting engineer of London, England, was engaged in October, 1926, to advise upon the relative merits of Fort Churchill and Port Nelson as railway terminals, and as a preliminary step an extensive series of borings, under Mr. Palmer's direction, has been undertaken at Fort Churchill. The materials and men for this work were transported overland by aeroplane. It is expected that Mr. Palmer will personally examine the two ports in the month of August next. Coincident with the investigation of the ports, the Canadian National Railways despatched a party to survey a railway route to Fort Churchill from the Limestone river. The work of this party is now completed.

I have the honour to be, sir,

Your obedient servant,

A. E. DUBUC,

Chief Engineer.

OTTAWA, July 27, 1927.

G. A. BELL, Esq., C.M.G.,

Deputy Minister, Department of Railways and Canals,
Ottawa, Canada.

TABLE SHOWING THE DATES OF THE OPENING AND CLOSING OF THE CANALS FOR THE SEASON OF 1923, 1924, 1925 AND 1926

Canals	1923		1924		1925		1926	
	Opened	Closed	Opened	Closed	Opened	Closed	Opened	Closed
Lachine.....	May 1	Dec. 12	April 21	Dec. 13	April 27	Dec. 11	April 26	Dec. 11
Soulages.....	" 2	" 12	" 23	" 12	" 26	" 11	" 26	" 11
Cornwall.....	April 30	" 13	" 22	" 14	" 22	" 12	May 3	" 11
Williamsburg—								
Farran's Point.....	" 30	" 14	" 22	" 14	" 22	" 12	" 3	" 11
Rapide Plat.....	" 30	" 15	" 22	" 14	" 22	" 14	" 3	" 11
Galops.....	" 30	" 15	" 22	" 14	" 22	" 14	" 3	" 11
Welland.....	" 25	" 15	" 16	" 13	" 15	" 17	" 1	" 16
Sault Ste. Marie.....	May 1	" 26	" 19	" 15	" 8	" 17	" 1	" 17
Ste. Anne.....	" 1	Nov. 30	May 1	Nov. 30	May 1	Nov. 30	" 1	Nov. 30
Carillon & Grenville.....	" 1	" 30	" 1	" 30	" 1	" 30	" 1	" 30
Rideau—								
At Ottawa.....	" 1	" 30	" 1	" 30	" 1	" 30	" 1	" 30
At Kingston Mills.....	" 1	" 30	" 1	" 28	" 1	" 14	" 1	" 30
Trent—								
Ontario-Rice Lake Division,								
Lower Section.....	" 7	" 14	" 13	" 4	April 25	" 6	" 1	" 6
Trenton Bridge.....	" 3	" 26	" 17	Oct. 4	May 11	Oct. 26	—	" 8
Ontario-Rice Lake Division,								
Upper Section.....	" 7	" 16	" 20	Nov. 29	May 5	Nov. 14	May 25	" 9
Hastings to Rice Lake.....	" 6	" 6			" 5	" 14	" 24	" 6
Hastings to Peterborough.....			May 15	Nov. 18				
Rice Lake to Peterborough.....	April 27	Nov. 27			May 3	Nov. 22	May 24	Nov. 7
Peterborough to Lakefield.....	May 17	" 10	May 12	Nov. 15	" 6	Oct. 29	June 8	" 5
Peterborough Lift Lock.....	" 17	" 8	" 12	" 6	" 6	Nov. 4	" 8	Oct. 31
Lakefield to Bobcaygeon.....	April 28	Dec. 1	April 26	" 26	" 7	" 6	May 17	Nov. 15
Bobcaygeon to Balsam Lake.....	May 1	Nov. 15	" 28	" 3	" 13	" 19	" 11	" 15
Kirkfield Lift Lock.....	" 23	Oct. 25	May 18	Oct. 24	" 9	Oct. 23	" 17	Oct. 23
Kirkfield to Lake Simcoe.....	" 16	" 26	" 18	" 24	" 21	" 31	" 10	" 23
Lake Simcoe to Orillia.....	" 23	" 26	" 12	Nov. 19				
Scugog River to Lindsay Lock.....	April 23	Dec. 1	April 27	" 15	April 8	Oct. 22	May 5	Nov. 15
Murray.....	" 24	" 8	" 15	Dec. 9	" 8	Dec. 3	April 8	Dec. 3
St. Ours.....	May 2	Nov. 30	May 1	Nov. 30	May 1	Nov. 30	May 1	Nov. 30
Chambly.....	" 7	" 30	" 1	" 30	" 1	" 30	" 1	" 30
St. Peters.....	" 7	Jan. 19	April 23	Jan. 7	April 6	Jan. 9	" 10	Jan. 15
		1924		1925		1926		1927

CANALS OF CANADA

Name	Location	Length in Miles	No. of Locks	Locks		
				Minimum dimensions		
				Length	Width	Depth atordin- ary low level
<i>St. Lawrence and Great Lakes</i>				Ft.	Ft.	Ft.
Lachine.....	Montreal to Lachine.....	8.50	5	270	45	14
Soulanges.....	Cascades Point to Coteau Landing.....	14.00	5	280	45	15
Cornwall.....	Cornwall to Dickinson's Landing.....	11.25	6	270	45	14
Farran's Point.....	Farran's Point Rapid.....	1.25	1	800	50	14
Rapide Plat.....	Rapide Plat, Morrisburg.....	3.66	2	270	45	14
Galops.....	Iroquois to Cardinal.....	7.33	3	800	50	14
Welland.....	Port Dalhousie, Lake Ontario to Port Colborne, Lake Erie.....	26.75	26	270	45	14
Sault Ste. Marie.....	St. Mary's Rapids, 47 miles west of Lake Huron.....	1.30	1	900	60	19
<i>Ottawa and Rideau Rivers</i>						
Ste. Anne Lock.....	Junction of St. Lawrence and Ottawa rivers.....	0.12	1	200	45	9
Carillon.....	Carillon rapids, Ottawa river.....	0.75	2	200	45	9
Grenville.....	Long Sault rapids, Ottawa river.....	5.75	5	200	45	9
Rideau.....	Ottawa to Kingston.....	126.25	47	134	33	5
	Rideau Lake to Perth (Tay Branch).....	7.00	2	134	33	5
<i>Richelieu River</i>						
St. Ours Lock.....	St. Ours, Que.....	0.12	1	200	45	6.5
Chambly.....	Chambly to St. Johns, Que.....	12.00	9	118	22.5	6.5
<i>Lake Ontario to Georgian Bay</i>						
Murray.....	Isthmus of Murray, Bay of Quinte	5.17	None			11
Trent.....	Trenton to Peterboro Lock, Peter- boro.....	89.0	18	175	33	8.4
	Peterboro Lock to Washago.....	114.6	23	134	33	6
	Sturgeon Lake to Port Perry (Scu- gog Branch).....	35.0	1	142	33	6
	Port Severn Lock.....		1	100	25	6
<i>Miscellaneous</i>						
St. Peters.....	St. Peters Bay to Bras d'Or Lakes Cape Breton, N.S.....	0.49	1	300	48	18

APPENDIX

Letter of instructions to Mr. Frederick Palmer, M. Inst. C.E., of the firm of Rendel, Palmer & Tritton, consulting engineers, London, England, as to the examination of the relative merits of Nelson and Churchill as the ocean terminus of the Hudson Bay railway, referred to in the report of the chief engineer immediately preceding, and in the introductory report of the deputy minister:—

OTTAWA, January 5, 1927.

DEAR MR. PALMER,—In order that we may have record of the understandings reached as a result of our several conferences, I beg to advise you as follows:—

In 1911, the Canadian Government commenced the construction of a railway to Hudson bay. In 1912, in order that the road might be placed completely under contract, it became necessary for the government of the day to make immediate choice between the only two possible ports on the west coast, Nelson and Churchill. After a personal visit to both places by the then minister, and consideration of the information available at the time, the minister, on the advice of his engineering staff, recommended the establishment of the railway terminus at Nelson, and plans for harbour terminals were prepared by an engineer specially selected and sent to Nelson for that purpose. Upon consideration of the scheme of development then suggested differences of opinion arose, and the engineer resigned his appointment. A member of the departmental engineering staff was then assigned the task of preparing suitable plans, as a result of which the present scheme of development at Nelson was approved and actively prosecuted by the department during 1914 and the succeeding years, until the fall of 1917, when the work was discontinued owing to war conditions. During the following winter the construction of the railway was also discontinued upon completion of the bridge at the Kettle rapids crossing of the Nelson river, about 92 miles from Port Nelson.

On the railway \$15,245,889 had been expended to March 31, 1926, and on the Nelson terminals \$6,242,114.

At the present time that portion of the railway previously constructed is being reconditioned and it is planned to continue the construction of the railway in 1927. This imposes upon the Government early consideration of the question of harbour development in order that the Hudson bay route may be assured fair trial as an ocean outlet for western grain and cattle, and for such other traffic in agricultural, mineral, forest and manufactured products as may develop.

Controversy has always existed as to the relative merits of Nelson and Churchill as the bay terminus, and notwithstanding the selection of Nelson in 1912-13, controversy has persisted. In 1920, a special committee of the Senate was appointed to examine and report upon the Hudson bay project generally, and upon the character of the ports and their fitness for terminals. Upon the evidence then adduced the committee reached the following conclusion upon the harbour phase of the project:—

"That in the opinion of this committee sufficient care was not taken in the selection of Nelson as the terminus of the railway, and that the government should not make further important expenditures upon this port without first making a new and thorough examination into the relative merits of Churchill and Nelson as a terminus for the railroad."

In view of the substantial expenditure already incurred at Nelson, and the shorter rail haul to that point, the government is naturally predisposed towards Nelson, but desires, above all things, that the port chosen, and its arrangements, should afford the best possible opportunity for the development of trade through the bay.

The problem of harbour development in the two places differs very widely and, as regards Churchill, the use of that port would involve the construction, maintenance and operation of about 90 additional miles of railway. As to the suitability of the terrain between the Nelson and the Churchill rivers to railway construction we hope to have definite information in the course of the next few months. Should the survey now being made disclose conditions unfavourable to railway construction, this would, of course, dispose of any question as to Churchill, but if a railway is found practicable, we will require your advice concerning Churchill also. If that port should be found to be capable of such early and economic development as would afford better and safer facilities than Nelson, and more readily available, that would be a factor of great importance to the successful development of the Hudson bay route. For these reasons we think it unwise and not in the interests of Canada to restrict your investigation to the port of Nelson only, unless, meanwhile, Churchill should be eliminated for railway reasons.

In the event of Churchill becoming a possibility we should have, in addition to relative costs of construction and maintenance, a comparative estimate of the length of time necessary to provide terminals at either port sufficient to enable a proper test of the route to be made. We consider this element of time a matter of prime importance.

We want, also, your opinion of the design of the existing works at Nelson, and as to whether any change could be made there which would either reduce the cost or the length of time required for development, or improve conditions in any way at that point.

What we have in mind as an initial test development—and this is suggested more for your guidance than as a conclusive and limiting instruction—would be the provision of accommodation in either harbour for six cargo ships in port at one time, with working berth for three of the six, the estimated draft of vessels to be not less than 26 feet. The minimum development projected at each port should, of course, be capable of such progressive extension as future requirements might dictate.

If a railway to Churchill be found practicable, we desire that your report should cover a possible development at both Nelson and Churchill, with estimated cost, your recommendation as to the choice to be made and reasons therefor.

In outlining, in this general way, the matters upon which the Government desires your advice, it is not intended to ask you to consider problems unconnected with port development. We appreciate that, owing to climatic conditions, it will not be possible for you to conduct your personal examination of Nelson and Churchill before next summer. We shall, however, do everything in our power to facilitate your work at both points and would be glad to have your conclusions as soon as possible thereafter, as we are anxious to avoid delay in the prosecution of this important undertaking.

Faithfully yours,

CHARLES A. DUNNING.

MR. PALMER'S PRELIMINARY REPORT

OTTAWA, August 24, 1927.

Hon. CHAS. A. DUNNING,
Minister of Railways and Canals,
Ottawa, Canada.

SIR:

Hudson Bay Terminal Port

I am submitting herewith a preliminary report recording the conclusions I have come to regarding the factors governing the choice of a terminal harbour for the Hudson Bay Railway.

The conclusions are based on investigations carried out during the past few months and upon my recent personal visit to the ports of Nelson and Churchill. A full report dealing with the subject in detail will follow as soon as possible.

I am, sir,

Your obedient servant,

F. PALMER.

Encl.

OTTAWA, August 24, 1927.

HUDSON BAY PORT
PRELIMINARY REPORT

This report is submitted in order that the Government may know as early as possible the results of the investigations made in regard to the selection between Nelson and Churchill of a terminal port for the Hudson Bay Railway.

The "initial test development" suggested in the minister's letter of January 5, 1927, is as follows:—

(1) Working berths for three vessels of 26 feet draft,

(2) Moorings for three more similar vessels,

and it is also prescribed that the site be suitable for extensions.

In the conclusions given later, this suggested initial development, being considered sufficient, has been adopted, and suitability of site for extension taken as a basic condition.

NELSON

The port of Nelson is a roadstead in the estuary of the river of that name. It is open to the bay and exposed to gales from the northeast, which occur at somewhat frequent intervals during the period of navigation. The work done so far consists of preparing an island site at which a wharf can be built, and nothing of a permanent nature exists to-day beyond the superstructure of a bridge, about 3,500 feet long, leading from the west shore to the island, which constitutes the site referred to. It may be mentioned here that the site selected for the works and the method proposed for providing a wharf afford as satisfactory a scheme for a port on this river as can be devised.

The island is situated 22 miles up the estuary from the 30 feet depth contour in the bay. An irregular shoal extends from mile 19 to mile $13\frac{1}{2}$ ($5\frac{1}{2}$ miles) over which the governing depth is $20\frac{1}{2}$ feet. From mile 13 to $7\frac{1}{2}$ a deep channel or hole exists with depths varying from 24 to 94 feet. From mile $7\frac{1}{2}$ to mile $3\frac{1}{2}$ the governing depth is 18 feet and from mile $3\frac{1}{2}$ to the downstream end of the wharf a channel is proposed to be cut through depths varying from 18 feet at the lower end to about 2 feet at the wharf. The proposed channel, which is intended to be 300 feet wide and 20 feet deep, will therefore entail dredging not only from the wharf to mile $3\frac{1}{2}$ but also to mile $7\frac{1}{2}$.

The rise of tide above the spring tide low water level ranges from 17 feet at spring tides to $13\frac{1}{2}$ feet at neap tides at mile 19 while at the wharf the range is from 15 feet at spring tides to 10 feet at neap tides, and high water at mile 19 occurs 40 minutes earlier than at the wharf. Vessels of 26 feet draft entering the river at neap tides would, in order to cross the shoals referred to, have to pass mile 19 at some time between two hours before, and the time of high water whereas outward bound vessels of this draft would, in order to have sufficient depth of water over the outer shoal at mile 19, have to leave the wharf at some time between one hour before, and the time of, high water. That is to say, the period of navigation on one tide for 26 feet vessels is limited at neap tides to two hours on the inward and one hour on the outward journeys.

At the wharf the intention was to provide a depth of 30 feet so that vessels might lie afloat at all stages of the tide. The finished works would therefore consist of working berthage 30 feet deep separated from the 30 feet depth in the bay by 22 miles of estuary with a dredge channel $7\frac{1}{2}$ miles long and an outer shoal $5\frac{1}{2}$ miles long. By largely increasing the depth in the dredged channel, to give 24 instead of 20 feet, it would be possible to bring a vessel of 28 feet draft to and from the wharf during periods limited to an hour at the entrance for incoming, and to an hour at the wharf for outgoing vessels. Beyond this draft it would be impossible to bring a vessel into the Port on neap tides excepting at prohibitive cost in dredging. The depths referred to are below low water of ordinary spring tides and the navigational depths are those at high water of neap tides. These are the depths which constitute the controlling factor although at high water of spring tides conditions, of course, are more favourable.

Being so exposed to northeasterly gales it would be absolutely necessary to protect vessels lying in the deep area at the wharf by breakwaters.

Rock, gravel and sand for constructional purposes would have to be obtained from distances of from 20 to 70 miles.

The railway terminal facilities on the shore would be separated from the wharf site by a single line bridge about 3,500 feet long and the limited space on the island would also seriously handicap the working of grain elevators.

CHURCHILL

At Churchill nature has provided magnificent breakwaters consisting of rocky cliffs rising to heights of from 40 to 70 feet and the entrance to the harbour consists of a narrow gap between these headlands with a low water width of 1,600 feet, a width of 850 feet at 30 feet depth and 750 feet of width having depths of over 60 feet.

Owing to the position of the entrance the only gales which affect the bay inside are those from the northeast and as the bay inclines to the southeast the only part affected by such gales is a short strip of coast on the west side of the entrance. The rest of the bay is quite unaffected by gales from any direction.

Inside the entrance there exists today an area of about 140 acres with depths of 30 feet and over and a further area of about 180 acres with depths varying from 18 to 30 feet. Beyond this there is a vast area of lesser depth.

The obvious site for a wharf is the completely sheltered east side where it would be situated at a distance of no more than $1\frac{1}{2}$ miles from the deep water outside the entrance. Borings taken during the past few months on this site disclose the fact that the bed consists of gravel and sand with some clay and some boulders. It is of a nature easily dredged and the proposal is to form a depth of 30 feet at the wharf connected with the 30 feet depth inside the entrance by a short channel 600 feet wide of the same depth. The extent of dredging necessary to afford a not less than 30 feet depth, at low water, throughout is but little more than a million cubic yards.

THE BOARD OF RAILWAY COMMISSIONERS FOR CANADA

HON. H. A. McKEOWN, K.C., *Chief Commissioner.*

S. J. McLEAN, M.A., LL.B., Ph.D., *Assistant Chief Commissioner.*

THOS. VIEN, K.C., *Deputy Chief Commissioner.*

A. C. BOYCE, K.C., *Commissioner.*

C. LAWRENCE, *Commissioner.*

HON. FRANK OLIVER, *Commissioner.*

A. D. CARTWRIGHT,
Secretary.

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REPORT OF THE BOARD OF RAILWAY COMMISSIONERS FOR CANADA

To the Governor in Council:

Pursuant to the provisions of section 31 of the Railway Act, 1919, the Board of Railway Commissioners for Canada has the honour to submit its Twenty-third Report for the year ending December 31, 1927.

Since the publication of the last report there have been no amendments made to the Railway Act, 1919, but Parliament passed the following Act, cited as "The Maritime Freight Rates Act, 1927," assented to the 14th April, 1927, providing *inter alia* for the cancellation of tariffs and substitution of tariffs reduced by 20 per cent on preferred movements, as set out in the Act.

17 GEORGE V.

CHAP. 44

An Act respecting the Canadian National Railways and the tariffs of tolls to be charged on certain Eastern lines.

[Assented to 14th April, 1927.]

Whereas the Royal Commission on Maritime claims by its report, dated September 23rd, 1926, has, in effect, advised that a balanced study of the events and pronouncements prior to Confederation, and at its consummation, and of the lower level of rates which prevailed on the Intercolonial system prior to 1912, has in its opinion, confirmed the representations submitted to the Commission on behalf of the Maritime Provinces, namely, that the Intercolonial Railway was designed, among other things, to give to Canada in times of national and imperial need an outlet and inlet on the Atlantic Ocean, and to afford to Maritime merchants, traders and manufacturers the larger market of the whole Canadian people instead of the restricted market of the Maritimes themselves, also that strategic considerations determined a longer route than was actually necessary, and therefore that to the extent that commercial considerations were subordinated to national, imperial and strategic conditions the cost of the railway should be borne by the Dominion, and not by the traffic which might pass over the line; And whereas the Commission has, in such report, made certain recommendations respecting transportation and freight rates, for the purpose of removing a burden imposed upon the trade and commerce of such Provinces since 1912, which, the Commission finds, in view of the pronouncements and obligations undertaken at Confederation, it was never intended such commerce should bear; And whereas it is expedient that effect should be given to such recommendations, in so far as it is reasonably possible so to do without disturbing unduly the general rate structure in Canada: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as *The Maritime Freight Rates Act*, Short title.
1927.

Eastern
lines.

2. For the purposes of this Act the lines of railway now operated as a part of the Canadian National Railways and situated within the Provinces of New Brunswick, Nova Scotia and Prince Edward Island, and the lines of railway, similarly operated, in the Province of Quebec extending from the southern provincial boundary near Matapedia and near Courchesne to Diamond Junction and Levis are collectively designated as the "Eastern lines."

3. (1) All persons or companies controlling, or concerned in the preparation and issue of tariffs of tolls to be charged in respect of the movements of freight traffic, whether on behalf of His Majesty or otherwise, upon or over the Eastern lines specified in section four of this Act, and hereinafter called "preferred movements," are hereby authorized and directed upon and after the first day of July, 1927, to—

Cancellation
of tariffs and
substitution
of tariffs
reduced
by 20%
on preferred
movements.

(a) Cancel all existing freight tariffs in respect of such preferred movements;
(b) Substitute other tariffs for the tariffs so cancelled showing a reduction in such tariffs of approximately twenty per cent; and the Board of Railway Commissioners, hereinafter called the Board, is authorized and directed to—

Powers
of Board.
To approve
cancellation
and
substituted
tariffs.

(c) Approve such cancellations, and, subject to the provisions of *The Railway Act, 1919* (hereinafter called "the Railway Act"), respecting tariffs of tolls for the carriage of freight, where not inconsistent with this Act, to approve all tariffs of tolls so substituted;

Maintain
substituted
tariffs on
general level
of 20% below
existing
rates.

(d) Maintain or cause to be maintained such substituted tariffs (subject to all provisions of the Railway Act respecting tariffs of tolls not inconsistent with this Act) on the general rate level of approximately twenty per cent below the tolls or rates existing on the first day of July, 1927, while the cost of railway operation in Canada remains approximately the same as at the date of this Act, but the Board may allow the increase or reduction of such tolls or tariffs from time to time to meet increases or reductions, as the case may be, in such cost of operations;

Adjust or
vary tariffs.
Substituted
tariffs to
continue
until
declared by
Board to be
inconsistent
with this
Act, and
proper tariffs
substituted.

(e) Adjust or vary such substituted tolls or rates from time to time as new industrial or traffic conditions arise, but always in conformity with the intent of this Act as outlined in the preamble to this Act and expressed in sections seven and eight and other relative sections hereof.

(2) Since questions may arise whether substituted tariffs prepared and submitted to the Board are consistent or not consistent with this Act, it is declared that the finding of the Board that any tariff so substituted and approved is inconsistent shall take effect only upon such finding, and the tariff in question shall be deemed to be the lawful tariff until disallowed by the Board as inconsistent, and until a proper substituted tariff satisfactory to the Board is filed and approved.

Preferred
movements.

4. (1) The following are preferred movements as referred to in section three and other sections of this Act:—

Local
traffic
all rail.

(a) Local traffic, all rail—Between points on the Eastern lines; for example, Sydney to Newcastle.

- (b) Traffic moving outward, westbound, all rail—From points on the Eastern lines westbound to points in Canada beyond the limit of the Eastern lines at Diamond Junction or Levis; for example, Moncton to Montreal—the twenty per cent reduction shall be based upon the Eastern lines proportion of the through rate or in this example upon the rate applicable from Moncton west as far as Diamond Junction or Levis. Traffic moving outward, westbound, all rail.
- (c) Traffic moving outward, export traffic, rail and sea—From points on the Eastern lines through ocean ports on the Eastern lines destined overseas; for example, Fredericton to Liverpool via St. John—the rate affected shall be that applicable from Fredericton to St. John. Traffic moving outward, export traffic, rail and sea.
- (2) Traffic moving over the car ferries shall be treated as all rail traffic. Car ferries.

5. For greater clearness, but without intending to enlarge by any omission the scope of section four of this Act, it is declared that the following are not preferred movements:— Movements not preferred.

- (a) Traffic moving inward or outward to or from the United States, all rail—From or to points in the United States to or from points on the Eastern lines. To or from U.S., all rail.
- (b) Traffic moving inward, eastbound, from Canada, all rail—From points in Canada not on the Eastern lines eastbound to points on the Eastern lines; for example—Toronto to Moncton. Inward from Canada, eastbound, all rail.
- (c) Import traffic to Canada, originating at points overseas; for example, Liverpool to Moncton or to Toronto. Imports to Canada from points overseas.
- (d) Passenger movements and express movements. Passenger and express.

6. For accounting purposes, but without affecting the management and operation of any of the Eastern lines, the revenues and expenses of the Eastern lines (including the reductions herein authorized which shall be borne by the Eastern lines) shall be kept separately from all other accounts respecting the construction, operation or management of the Canadian National Railways. In the event of any deficit occurring in any Railway fiscal year in respect of the Eastern lines the amount of such deficit shall be included in a separate item in the estimates submitted to Parliament for or on behalf of the Canadian National Railways at the first session of Parliament following the close of such fiscal year. Separate accounts to be kept. Deficits to be included in separate item in estimates.

7. The rates specified in the tariffs of tolls, in this Act provided for, in respect of preferred movements, shall be deemed to be statutory rates, not based on any principle of fair return to the railway for services rendered in the carriage of traffic. No argument shall accordingly be made, nor considered in respect of the reasonableness of such rates with regard to other rates, nor of other rates having regard to the rates authorized by this Act. Rates are to be statutory rates.

8. The purpose of this Act is to give certain statutory advantages in rates to persons and industries in the three Provinces of New Brunswick, Nova Scotia and Prince Edward Island, and in addition upon the lines in the Province of Quebec mentioned in section two (together hereinafter called "select territory"), accordingly the Board shall not approve nor allow any tariffs which may destroy or prejudicially affect such advantages in favour of persons or industries located elsewhere than in such select territory. Purpose of Act to give statutory advantages in select territory.

Other Companies may make competing tariffs.

9. (1) Other companies owning or operating lines of railway in or extending into the select territory may file with the Board tariffs of tolls respecting freight movements similar to the preferred movements, meeting the statutory rates referred to in section seven of this Act. The Board, subject to all the provisions of the Railway Act respecting tariff of tolls, not inconsistent with this Act, shall approve the tariffs of tolls filed under this section.

Sections 3 (2) and 7 and 8 to apply.

(2) The provisions of subsection two of section three and of sections seven and eight of this Act shall apply to the tariffs of tolls filed under this section.

Board to certify normal tolls, and difference between tariff and normal tolls.

(3) The Board on approving any tariff under this section shall certify the normal tolls which but for this Act would have been effective and shall, in the case of each company, at the end of each calendar year promptly ascertain and certify to the Minister of Railways and Canals the amount of the difference between the tariff tolls and the normal tolls above referred to on all traffic moved by the company during such year under the tariff so approved. The company shall be entitled to payment of the amount of the difference so certified, and the Minister of Railways and Canals shall submit such amount to Parliament if then in session (or if not, then at the first session following the end of such calendar year) as an item of the estimates of the Department of Railways and Canals.

Difference to be paid and included in estimates.

Revision of normal tolls.

(4) The Board shall, in every third year and at any time upon the request of the Governor in Council, ascertain and certify to the Minister of Railways and Canals whether under the provisions of the Railway Act, the normal tolls referred to in subsection three hereof, should be revised and in the event of such revision the revised normal tolls shall thereafter be used instead of the normal tolls referred to in the said subsection in calculating the difference to be paid to the Company thereunder.

Certain other lines of railway may be included within Eastern lines, or withdrawn therefrom.

10. Other lines of railway from time to time operated within the select territory as part of the Canadian National Railways may be included within the Eastern lines as designated in section two of this Act and made subject to this Act by an Order or Orders of the Governor in Council; and any lines designated as Eastern lines may upon such lines ceasing to be operated as a part of the Canadian National Railways, be from time to time withdrawn from such designation of Eastern lines by similar Order or Orders. The Governor in Council is hereby authorized at any time or times at discretion to pass any Order in Council for the purposes and with the effect mentioned in this section.

Board to decide questions, subject to appeals.

11. The Board may hear and determine all questions arising under this Act subject to such rights of appeal as are provided in the Railway Act.

Interpretation.

12. The interpretation clauses of the Railway Act shall apply to all words or expressions used in this Act.

PUBLIC SITTINGS OF THE BOARD

During the year covered by the period from January 1, 1927, to December 31, 1927, the Board held 41 public sittings at which 242 applications were heard. The number of public sittings held in the various provinces were as follows:—

Provinces	Number
Ontario.....	26
Quebec.....	5
Manitoba.....	2
Saskatchewan.....	2
Alberta.....	3
British Columbia.....	3
Nova Scotia.....	..
New Brunswick.....	..
Prince Edward Island.....	..
Total.....	41

The applications include a great variety of matters falling within the jurisdiction of the Board under the Railway Act, varying from the complaint of a private individual to weightier matters of general public interest affecting the community as a whole.

FORMAL AND INFORMAL MATTERS

The number of informal matters dealt with by the Board as distinguished from matters heard at public sittings, constitute a considerable percentage of the total applications and complaints dealt with by it; that is to say, of a total of 2,910 applications and complaints received and dealt with by the Board 91 per cent were disposed of without the necessity of such formal hearing. These informal complaints, dealt with and settled without the necessity of hearing, entail in many instances a considerable amount of inquiry and consideration on the part of the Board's officials, and cover a wide range of subjects, as, for example, a complaint of a more or less trivial nature to a matter of general public interest affecting the community as a whole, or involving the application of some general principle, regarding the railway rates.

RAILWAY GRADE CROSSING FUND

In accordance with the provisions of subsection (5) of section 262 of the Railway Act, 1919, provision was made that the sum of \$200,000 each year, for ten consecutive years from the 1st day of April, 1919, be appropriated and set apart from the consolidated revenue fund for the purpose of aiding actual construction work for the protection, safety and convenience of the public in respect of highway crossings of railways at rail level, in existence on the 1st day of April, 1909, the said sums to be placed to the credit of a special account to be known as "The Railway Grade Crossing Fund", to be applied by the Board, subject to certain limitations set out in the Act, solely towards the cost (not including that of maintenance and operation) of actual construction work for the purpose specified.

In dealing with such crossings, the Board issued, between the 1st day of April, 1909, and the 31st day of December 1927, 758 orders, providing protection for 854 crossings, as follows:—

By automatic interlocking plants (street railway protection).....	11
By closing crossings.....	72
By diversion highways.....	86
By diversion to bridge.....	4
By diversion and double bell and wigwag.....	1
By diversion to improve view.....	1
By diversion to right angle crossing.....	2
By diversion and removal view obstructions.....	1

By diversion to subway.....	2
By electric bells.....	274
By electric bell and flashlight.....	2
By electric bell and removal view obstruction.....	2
By electric bell and wigwag.....	159
By electric bell and wigwag and removal view obstruction.....	6
By easing curve on approach to highway bridge.....	1
By gates.....	123
By gates and half interlocker.....	1
By grade reduction.....	1
By overhead bridges.....	35
By removal view obstructions.....	48
By removal view obstructions and reducing grade.....	2
By shelter.....	1
By subways.....	82
By towers.....	3
By wigwags.....	17

It will be seen by comparing the total number of crossings protected with the twenty-second annual report of the Board that the increase for the twelve months ending December 31, 1927, in the number of crossings protected number 92, made up as follows:—

By closing crossings.....	19
By diversion highways.....	13
By diversion to bridge.....	1
By diversion to right angle crossing.....	2
By diversion to subway.....	1
By electric bells.....	2
By electric bell and flashlight.....	1
By electric bell and wigwag.....	42
By electric bell and wigwag and removal view obstruction.....	1
By gates.....	1
By grade reduction.....	1
By overhead bridge.....	4
By removal view obstructions.....	7
By removal view obstructions and reducing grade.....	1
By subways.....	14
NOTE.—Ninety-two crossings and 110 protections consequent on account of 12 diversions closing 19 crossings and double bell and wigwag at 6 crossings.	

It will be noted that under the amendment to the Railway Act, chapter 14, 16-17 George V, the total amount of money to be apportioned and directed and ordered by the Board to be payable from the annual appropriation shall not, in the case of any one crossing, exceed 40 per cent of the cost of the actual construction work in providing such protection, and shall not, in any such case, exceed the sum of twenty-five thousand dollars, and no such money shall in any one year be applied to more than six crossings on any one railway in any one municipality, or more than once a year to any one crossing.

Subsection (3) of section 262 of the Consolidated Railway Act provides that in case any province contributes towards the said fund, the Board may apportion, direct and order payment out of the amount so contributed by such province, subject to any conditions and restrictions made and imposed by such province in respect of its contribution.

GENERAL ORDERS

The following is a brief summary of some of the matters dealt with under the Board's General Orders:—

General Order No. 437, directing the amendment of the General Train and Interlocking Rules, approved by the Board's General Order No. 42, dated July 12, 1909, by striking out rules 19 and D-19 thereof and substituting the following, namely:—

19. The following signals will be displayed, one on each side of the rear of every train, as markers to indicate the rear of the train; by day, marker lamps not lighted; by night, green lights to the front and side, and red lights to the rear, except when the train is clear of the main track, when green lights must be displayed to the front, side, and rear.

D-19. The following signals will be displayed, one on each side of the rear of every train, as markers to indicate rear of train: by day, marker lamps not lighted; by night, to the front and side, green lights; by night, to the rear, if the train is running with the current of traffic, red lights; if standing on passing track, clear of main track, green lights; if running against the current of traffic, a green light on the inside and a red light on the opposite side. The lights displayed to the rear must be changed from green to red before a train fouls the main track when leaving a passing track, or returns to the main track with the current of traffic.

General Order No. 438, providing for the amendment of the Board's General Order No. 394, dated February 8, 1924, by striking out the amendment to clause 18, on page 2 thereof, and substituting the amendments set out in the order relating to the method of testing flexible staybolts with caps.

General Order No. 439, directing that all railway companies subject to the jurisdiction of the Board be authorized to make an additional charge of 10 per cent for supervision and overhead expenses in connection with the protection required by the Board to be provided at highway crossings.

General Order No. 440, in the matter of the complaint of the Canadian Lumbermen's Association, and others, regarding the proposed change in the rule governing out of line haul charge in transit tariffs. Direction that in Canadian National Railway tariffs as set out in the order, as well as all other tariffs filed with the Board by railway companies subject to its jurisdiction, that the rules contained therein which provide that the out of line haul will be the difference between the distance via the shortest route from point of origin to final destination, and the shortest distance from point of origin to final destination via the stop-off point, be disallowed, and that Order No. 37681, dated May 29, 1926, be rescinded.

General Order No. 441, dealing with the consideration of the question of proposed regulations governing the location of loading racks and unloading points for gasoline, naphtha, or any inflammable liquid with flash point below 30° F.

General Order No. 442, dealing with the matter of the Regulations for the Transportation of Explosives and Other Dangerous Articles by Freight, prescribed and approved by General Orders Nos. 203, 204, and 206, dated August 11, and September 7, 1917, and of the application of the Canadian Explosives, Limited, for permission to use a certain type of container originally imported from Great Britain, for the carriage of black powder from the applicant's plant. Direction that paragraph No. 1534, on page 10 of the Regulations for the Transportation of Explosives, be amended as set out in said order.

General Order No. 444, directing the amendment of the Board's General Order No. 151, date November 8, 1915, prescribing the regulations governing baggage car traffic for the observance of every railway within the legislative authority of the Parliament of Canada, by striking out subsection (a) of rule 5 and substituting rule 5 as therein set out; also dealing with the regulations relating to the carriage of dogs and small household pets, and miscellaneous articles.

General Order No. 445, amending the Board's General Order No. 78, dated July 14, 1911, by directing that the time within which the railway companies subject to the jurisdiction of the Board may equip their locomotives with water glass guards, of aluminum or brass metal, as required by General Order No. 389, be extended until January 1, 1928.

General Order No. 446, amending the Board's General Order No. 3, dated July 3, 1907, as amended by the Board's General Order No. 10, dated May 5, 1908, by striking out clause 2 and substituting in lieu thereof the following namely:—

2. That every railway company have the said fire extinguishers inspected and recharged once in every three months, except in the case of fire extinguishers having the valve and

handle sealed, which shall be inspected to see that the seals are intact and that there is no sign of leakage or other defect, after each trip. In the event of a broken seal, a leakage, or other defect being found, the extinguisher must be withdrawn from service, thoroughly tested, repaired if necessary, and recharged before being returned to service; cause records of such inspections to be kept by the foreman in charge of the passenger coaches at the different terminals where inspections are made; such records to be open for examination by the Board's inspector when required.

General Order No. 447, dealing with the regulations covering the navigation through or under, or the lighting of, bridges over navigable waters and canals of Canada approved by Order in Council P.C. 2060, dated October 12, 1923, and directing that the regulations covering such navigation be approved as therein set out.

General Order No. 448, in connection with Order in Council P.C. 886, dated June 5, 1925, requiring the Board to make a full and complete investigation into the whole subject of railway freight rates in the Dominion of Canada, and fixing rates on grain and flour as therein set forth.

General Order No. 449, dealing with the question of the uniform code of regulations governing the testing of hearing and eyesight of railway employees required to take such tests; and of the Board's General Order No. 94, dated July 24, 1912, and directing that the railway companies subject to the jurisdiction of the Board adopt and put into force, not later than December 1, 1927, the rules set forth in the schedule attached to said order under the heading "Uniform Rules Governing the Determination of Visual Acuity, Colour Perception, and Hearing of Railway Employees"; and rescinding the Board's General Order No. 94, and General Orders Nos. 103, 240, 378, and 387.

General Order No. 451, dealing with the question of lowering crossing signs so that they may be more readily illuminated by the lights of approaching motor cars and, therefore, more readily visible; and directing that the Standard Regulations of the Board Affecting Highway Crossing Signs, as amended May 4, 1910, be amended by adding section 10, as set out in said order.

General Order No. 453, declaring that hay billed to Canadian ports for feeding cattle on ocean steamers should be accorded the same car demurrage regulations as provided for export traffic.

General Order No. 455, providing that paragraph 1836 (c) of the Regulations for the Transportation of Explosives and Other Dangerous Articles by Freight be struck out and the clause set out in said order substituted therefor, dealing with the construction of wirebound boxes for the transportation of matches, as prescribed by the Board's General Orders Nos. 203, 204, and 206.

GENERAL DECISIONS AND RULINGS OF THE BOARD

Submitted herewith, epitomized, are some of the more important matters dealt with by the Board at its public sittings for the year ending December 31, 1927. For other principal judgments of the Board see appendix "A" to this report.

CANADIAN LUMBERMEN'S ASSOCIATION *et al* V. CANADIAN NATIONAL AND CANADIAN PACIFIC RAILWAY COMPANIES

Tariff—Stop-off Privilege Direct Run—Out of Line Haul

The justification for a charge for an out of line haul is the performance by a carrier of an additional service beyond that which is included when the stop off point is on the direct run; the direct run being the route over which the traffic moves. Where the stop off point is on the route over which the traffic moves between point of origin and final destination, there is no justification for the charge. On the movement of lumber from Pembroke to Toronto

via Ottawa and stopped off in Ottawa for dressing, etc., Ottawa is not off the direct run and the carrier is therefore not entitled to any additional charge, although there exist two shorter routes between Pembroke and Toronto.

(Pembroke Case, 31 C.R.C. 344 cited; Rea-Patterson Milling Co. v. M.K. & T. Ry. Co., Unrep. Op. A653 (I.C.C.), followed.)

The facts are fully set out in the judgment of the Assistant Chief Commissioner, dated March 31, 1927, concurred in by the Deputy Chief Commissioner and Mr. Commissioners Boyce and Oliver. C.R.C., vol. 33, p. 1.

CITY OF SHERBROOKE V. CANADIAN PACIFIC RAILWAY COMPANY

Highway Crossing—Pedestrian—User—Public Convenience—Undertaking of Municipality—Cost

On an application by a municipality to require a railway company to open and maintain a crossing at a point where the public had crossed the railway for thirty years, breaking down the railway fences repeatedly for the purpose, the Board took into consideration the convenience of the public and the undertaking of the council of the municipality to assume responsibility for the acts or negligence of its own citizens and to close the crossing if it proved to be dangerous and ordered a pedestrian crossing at the expense of the municipality.

The facts are fully set out in the judgment of the Deputy Chief Commissioner, dated June 27, 1927, concurred in by Mr. Commissioners Boyce and Lawrence. C.R.C., vol. 33, p. 35.

CANADIAN NATIONAL RAILWAYS V. MONTREAL TRAMWAYS

Highway Crossing—Railway—Tramway—Agreement—Cost of Additional Protection

Where by the terms of an agreement made in 1899 between the Montreal Tramways Company and the Grand Trunk Railway Company a monthly payment of \$100 was accepted in full of all obligations of the Tramway Company towards the railway company in respect of certain crossings (Guy street, etc.) or of any order made or to be made by the Railway Committee of the Privy Council, the Board ordered that the additional protection required at the crossing be furnished at the expense of the railway company.

The facts are fully set out in the judgment of the Deputy Chief Commissioner, dated June 2, 1927, concurred in by Mr. Commissioners Boyce and Lawrence. C.R.C., vol. 33, p. 32.

CITY OF MONTREAL V. CANADIAN NATIONAL RAILWAYS

Highway Crossed by Railway—Widening—Protection—Apportionment of Cost

When a highway (which is senior) is widened at a railway crossing, the whole cost of construction will be at the expense of the applicant, the cost of maintenance of the gates and highway within the right of way will be divided equally between the municipality and the railway and the cost of operation will continue to be at the expense of the Railway Company.

The facts are fully set out in the judgment of the Deputy Chief Commissioner, dated June 1, 1927, concurred in by Mr. Commissioners Boyce and Lawrence. C.R.C., vol. 33, p. 29.

LEDUC V. CANADIAN PACIFIC RAILWAY COMPANY

Bridge—Private—Agreement—Removal—Reconstruction—Highway Bridge

The Board refused to order a private bridge built over the railway under contract with the land owner and subsequently removed, to be reconstructed and used as a highway bridge.

The facts are fully set out in the judgment of the Deputy Chief Commissioner, dated June 6, 1927, concurred in by Mr. Commissioners Boyce and Lawrence. C.R.C., vol. 33, p. 24.

Re FREIGHT RATES INVESTIGATION

Jurisdiction—Commissioner—Failure to Attend Sitzings—Evidence—Disqualification—Railway Act, 1919, Section 12 (2)

Whether a commissioner who has failed to attend a number of meetings at which evidence has been taken upon an application before the Board is thereby disqualified from giving judgment on that application is a question of law on which the opinion of the Chief Commissioner shall prevail under section 12 (2) of the Railway Act, 1919.

Held, per Chief Commissioner, that as a matter of law, a commissioner is not so disqualified.

The facts are fully set out in the judgment of the Chief Commissioner, dated June 21, 1927, C.R.C., vol. 33, p. 19.

ST. BRIGID'S PARISH, IBERVILLE COUNTY, P.Q., *v.* CANADIAN NATIONAL RAILWAYS

Train Service—Discontinuance—Special Act—Resumption of Service—Jurisdiction of Board

Under the Railway Act, a railway company can discontinue operating a line of railway, unless the special Act of incorporation provides otherwise. The Board has no jurisdiction to compel a company to resume operations, even if the public are injuriously affected by reason of the discontinuance.

(*Rossland Board of Trade v. G.N. Ry. Co.* 28 C.R.C. 24.)

The facts are fully set out in the judgment of the Deputy Chief Commissioner, dated June 8, 1927, concurred in by Mr. Commissioners Boyce and Lawrence. C.R.C., vol. 33, p. 15.

MULDOON *et al v.* CANADIAN PACIFIC RAILWAY COMPANY

Flag Stations—Distances Apart—Highway Disadvantages

It is not the function of railway companies to equalize highway disadvantages by establishing stations. In the West a distance of seven miles and in the East from five to seven miles between stations is not unreasonable.

The Board refused to order a flag station to be established half way between two flag stations only four miles apart.

(*Hartin v. C.N.R.*, 21 C.R.C. 437, *Kelly v. G.T.R.*, 24 C.R.C. 367, followed.)

The facts are fully set out in the ruling of the Board, dated June 6, 1927.

APPEALS FROM RULINGS OF THE BOARD

There was one case carried in appeal to the Supreme Court during the year, namely, Appeal of the Canadian National Railway Company against the Board's Orders Nos. 39348, 39349 and 39542 in the matter of through rates via St. John and St. Rosalie gateways.

There were no cases carried in appeal to the Governor in Council during the year.

ORDERS, GENERAL ORDERS AND CIRCULARS

The total number of orders issued for the year ending December 31, 1927, was 1,510. The number of general circulars issued by the Board, directed to all the railway companies subject to its jurisdiction, was 5. The general orders as

distinguished from other orders of the Board are those affecting all railway companies subject to its jurisdiction, and are 19 in number for the year.

A list of the general orders and circulars for the year ending December 31, 1927, will be found compiled under appendix "G" to this report.

APPLICATIONS TO THE BOARD

The total number of applications, including informal complaints made to the Board, for the year ending December 31, 1927, was 2,910.

TRAFFIC DEPARTMENT OF THE BOARD

In the Traffic Department of the Board the number of tariffs received and filed for the year ending December 31, 1927, was as follows:—

Freight tariffs, including supplements.....	48,146
Passenger tariffs, including supplements.....	6,339
Express tariffs, including supplements.....	2,869
Telephone tariffs, including supplements.....	812
Sleeping and parlour car tariffs, including supplements.....	36
Telegraph tariffs and supplements.....	11
	<hr/>
	58,213

The total number of tariffs filed from February 1, 1904, to December 31, 1927, was 1,482,781.

The details of the tariffs will be found under appendix "B" to this report.

ENGINEERING DEPARTMENT OF THE BOARD

In the Engineering Department of the Board a large number of inspections were made covering the whole Dominion. These inspections for the year ending December 31, 1927, number 240, and cover inspections for the opening of a railway for the carriage of traffic, inspections of culverts, highway crossings, cattle guards, road crossings, bridges, subways and general inspections falling within the scope of the work of the Engineering Department.

Under appendix "C" will be found a detailed report of the Chief Engineer.

OPERATING DEPARTMENT OF THE BOARD

Under the work of this department is included the inspection of locomotive boilers and their appurtenances, the inspection of safety appliances on cars and locomotives, the investigations into accidents causing personal injury or loss of life, the reporting on the locations of stations, matters of protection at highway crossings, and train and station services performed by the railway companies.

Under appendix "D" will be found a full and detailed report of the Chief Operating Officer of the department.

ACCIDENTS AND ACCIDENT INVESTIGATIONS

On reference to the report of the Board's Chief Operating Officer, it will be seen that accidents to the number of 2,862, covering 353 persons killed and 3,091 persons injured, were reported to the Board during the year ending December 31, 1927, as compared with 2,517 accidents reported during the year 1926, covering 429 persons killed and 2,620 persons injured.

The figures given show:—

(1) Thirteen passengers killed in the year 1926 and 13 passengers killed in the year 1927. The number of passengers injured in 1926 was 329, as compared with 382 in 1927; an increase of 53.

(2) One hundred and thirty-two employees killed in the year 1926, and 101 in 1927; a decrease of 31. The number of employees injured in 1926 was 1,727, as compared with 2,051 in 1927; an increase of 324.

(3) Two hundred and eighty-four others killed in the year 1926, and 239 in 1927; a decrease of 45. The number of others injured in 1926 was 564, as compared with 658 in 1927; an increase of 94.

It is pointed out that of the 239 others killed, 121 or 50 per cent were trespassers, and that of the 658 others injured 131 or 19 per cent were trespassers.

It will be noted that of what may be termed preventable loss, there were 121 persons killed under the heading "trespassers" and 131 injured. This is a decrease of 2 in the number of killed, and an increase of 18 in the injured, as compared with the year 1926.

The following table shows the total, by provinces, as regards trespassers killed and injured, during the year 1927:—

Province	Killed	Injured
Nova Scotia.....	4	3
New Brunswick.....	2	5
Quebec.....	24	16
Ontario.....	50	51
Manitoba.....	6	16
Saskatchewan.....	14	13
Alberta.....	8	15
British Columbia.....	13	12
Total.....	121	131

Attention is again directed to the statement setting out in detail the situation as regards highway crossing accidents during the past five years. It will be observed therefrom that there has been a total of 1,362 accidents, covering 462 persons killed and 1,797 injured.

Crossings protected by gates accounted for 25 killed and 82 injured.

Crossings protected by bell accounted for 69 killed and 250 injured.

Crossings protected by watchmen accounted for 3 killed and 50 injured.

Crossings unprotected accounted for 365 killed and 1,415 injured.

There have been 323 accidents at protected crossings, covering 97 persons killed and 382 injured. At unprotected crossings there have been 1,039 accidents, covering 365 persons killed and 1,415 injured.

During the year 1927 there were 314 highway crossing accidents investigated, of which number 64 occurred at protected crossings, leaving unprotected crossings to account for 250 accidents.

Automobile accidents totalled 263, divided as follows:—

At crossings protected by gates.....	3
At crossings protected by watchmen.....	8
At crossings protected by bell.....	34
At crossings unprotected.....	218

Horse and rig accidents numbered 24, made up as follows:—

Gates.....	..
Watchman.....	..
Bell.....	2
Unprotected.....	22

Pedestrian accidents numbered 27, as follows:—

Gates.....	12
Watchman.....	1
Bell.....	4
Unprotected.....	10

During the year 1927 there were 317 highway crossing accidents reported to the Board, covering 99 persons killed and 425 injured, as compared with 300 accidents reported in 1926, covering 129 persons killed and 370 injured.

Full particulars of passengers and employees killed and injured, and other general information in regard to trespassers killed and injured, accidents at protected and unprotected crossings, etc., will be found under appendix "D."

FIRE INSPECTION DEPARTMENT OF THE BOARD

Thirty-four per cent of the steam railway mileage of Canada is classified as being in forested territory. On the remaining non-forested mileage, the fire-hazard is comparatively low, except in the prairie sections of the Prairie Provinces, where the hazard is neutralized by the construction of fire-guards by the railway companies, under the Board's regulations.

Special patrol by selected members of section crews is prescribed on 4,805 miles; special patrol by special men on velocipedes on 802 miles, and special patrol by special men on power speeders on 1,596 miles; total mileage subject to some form of special patrol by railway forces, 7,203.

During the fire season of 1927 railways subject to the Board's jurisdiction were reported as having caused 399 fires in forested territory, which burned over a total of 3,727 acres, with forest and other property damage estimated at \$9,124.

Of the 399 fires attributed to railways throughout forested territory in the Dominion, 174 burned over less than one-fourth acre each, 187 burned less than ten acres each, and only 38 burned over an area greater than 10 acres each.

Of the 3,727 acres burned over by these railway fires, only 412 acres were merchantable timber; 436 acres were young forest growth; 353 acres slashing or old burn not restocking, and 2,526 acres were non-forest lands.

In addition to these fires, reports were received as to 69 spot fires on ties in track, not spreading or causing damage other than to ties in track.

During the season, officers of the Fire Inspection Department inspected fire-protective appliances on 3,861 locomotives operating through forested territory. Defects were found in 85 cases, or 2.20 per cent.

In accordance with the fire-guard requirements, 9,954.66 miles of fire-guards were constructed or maintained in non-forested sections of the Prairie Provinces.

The field inspection work of this department was carried on under co-operative arrangements with the several forest protective organizations, Dominion and provincial, throughout Canada, involving the assignment of 126 officers of such organizations to serve as local officers of the Board's Fire Inspection Department.

Under appendix "E" will be found the Chief Fire Inspector's report.

ROUTINE WORK OF THE BOARD

RECORD DEPARTMENT

Below is given a table setting forth the number of applications, filings and letters received during the year ending December 31, 1927, together with the number of orders issued:—

Number of applications made	2,910
Number of filings received during the year	36,525
Number of outgoing letters during the year	21,000
Number of orders issued during the year	1,510

STATEMENT showing the applications made to the Board under the various Sections of the Railway Act, for the year ending December 31, 1927

Sections of the Ry. Act	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Totals
Rescinding of Orders, Sec. 34...	1		2	2	3	2	1	3		5	3	5	27
Rules and Reg., Secs. 34-281-287-290-296...	1	1								1			3
Extension of time, Sec. 41...			1			6	1		2	1		1	12
Location of Line, Secs. 167-177...	3		6	5	4	3	4		3	3	4	3	38
Route Map, Sec. 167...	2			1	3		1	1		1		1	10
Ry. as Constructed, Sec. 175...	2	2	1	3	1	1			1			3	14
Div. of Line, Sec. 178...						1				4		1	6
Mines and Minerals, Secs. 194-198...		1											1
Exprop. of Lands, Secs. 189-192...	1			1		1		1		1	1	1	7
Appeals to Supreme Court...									2				2
Compensation for Damage, Secs. 213-221...											1		1
Branch Lines Ry., Secs. 180-187...	15	9	7	12	10	30	17	13	18	26	15	17	189
Ry. Crossings and Jct., Secs. 252-254...	1			2	3					2			8
Interlocking Appliances, Sec. 252...	1	1	1		1	1	1	1	2		1		10
Highway Crossings, Secs. 255-267...	15	25	18	15	18	25	32	28	14	26	25	14	245
Highway Div., Sec. 256...	7	1	4	7	1	1	1	6	3	5	1	7	44
Protection at crossings, Secs. 257-267...	7	13	11	9	15	32	33	9	14	17	26	32	218
Telg. and Tel. Lines, Sec. 367...					1								1
Power Wire X'gs, Sec. 372...	9	6	3	3	18	11	9	12	14	12	5	6	108
Telephone Agreement, Sec. 375...	17	10	5	8	26	7	4	10	7	7	5	8	114
Canals, Ditches, etc., Secs. 268-271...		3				2			2		1		8
Water Pipes, Sec. 269...					1								1
Gas Pipes, Sec. 162...										1			1
Sewers, Sec. 269...													1
Culverts, Sec. 269...			1		1	1	1	2	1		1		8
Farm Crossings, Secs. 272-273...			2		1	1	2	2	1	2	2	2	15
Protection, Farm Crossings, Sec. 275...										1			1
Cattleguards, Sec. 274...	1			1			2	3	1		1		9
Fencing of R. of W. Sec. 274...		1			4	1	1	1	2	2	1		13
Construction, Nav. Waters, Secs. 245-249...			1										1
Bridges, Secs. 249-251...	4	4	9	13	17	14	11	13	6	4		2	97
Tunnels, Secs. 249-251...	2	2	2	4	3	1	2	2	1	3		3	25
Stations, Sec. 183...	5	3	13	7	14	9	8	9	3	14	1	8	94
Station Accommodation, Station Agents...	1	8	6	4	6	2	4	6	4	6	2	7	56
Opening of Ry., Secs. 276-277...	1			1	3	2	2	3	3	6	3	2	26
Rolling Stock, Secs. 298-301...			6	1					2		1		10
Train Service...	3	4	5	2	3		2		1	1	3	2	27
Working of Trains, Sec. 287...	3	5	4	1	2	4		2	5	3	5	5	39
Accom. for Traffic, Sec. 312...	6	2	6	6	10	8	2	6	3	1	7	5	62
Dangerous Commodities, Secs. 349-350...	1					1	1						3
Accident Reports, Secs. 285-286...	48	47	45	34	48	69	44	34	68	65	89	74	665
Fires from Loco., Secs. 280-281-287-387...			1										1
By-laws re Tolls, Sec. 323...	1	1					1		1		1		5
Freight Class'n., Sec. 322...			1				1				1		3
Disallowance of Tariffs, Sec. 325...	1	1	3	2	4	4	2	2	4	1	2		26
Standard Frt. Tariffs, Sec. 330...	1		1		1	2				1			6
Standard Pass. Tariffs, Sec. 334...												1	1
Adjustment in Rates...	2	4	9	6	3	14	5	4	5	2	1	4	59
Special Freight Tariffs, Sec. 331...	2	1	3	2	2	5	4				1		20
Special Pass. Tariffs, Sec. 335...			1							1			2
Joint Tariffs, Secs. 336-341...								1					1
Provision for Carriage, Secs. 344-348...	3	4	4	3	5	4	2	6	8	5	7	6	57
Express Tolls, Secs. 360-366...	1	1						1	1	2	1	1	7
Carriage by Express, Sec. 364...		3	3	5	2	3	2	4	6	1	4	3	36
Telephone Tolls, Sec. 375...						1				1			2
Traffic Agreement, Sec. 154...			1	1				2	2	2	3		11
Statistics and Returns, Secs. 379-384...	1			1					1	1		1	5
Claims and Refunds...	1	2	1	3	4	7	3	2	1	1	1		26
Enquiries...	4	3	6	6	1	5	1	4	7	2	3		46
Requests...			2	1	1	2	1					1	8
Complaints...	26	22	43	35	25	22	17	25	25	24	34	13	311
Miscellaneous...	5	4	6	6	9	8	2	3	5	2	3	4	57
Totals...	205	185	242	214	274	313	228	222	248	266	266	247	2,910

APPENDIX A

PRINCIPAL JUDGMENTS OF THE BOARD FOR THE YEAR ENDING
DECEMBER 31, 1927APPLICATION OF BELL TELEPHONE COMPANY FOR APPROVAL OF ITS REVISED TARIFF
OF RATES FOR LOCAL EXCHANGE SERVICES, C.R.C. NO. 6057

Judgment of the Chief Commissioner, dated February 21, 1927, concurred in by the Assistant Chief Commissioner, the Deputy Chief Commissioner, and Mr. Commissioner Boyce. Dissenting judgment of Mr. Commissioner Oliver, dated February 21, 1927, and dissenting judgment of Mr. Commissioner Lawrence, dated March 8, 1927.

BY THE BOARD:

On January 25, 1926, the Bell Telephone Company of Canada filed with the Board for approval a revised tariff of rates for local exchange service, which it described as:

A proper schedule of rates, which removes existing discrimination or inequalities, and is so adjusted as to be fair and reasonable to the subscribers, while at the same time providing this company with sufficient revenue to meet its requirements—

and copies of such tariff were delivered to the municipal authorities in every exchange affected. It was not accompanied by any statement showing the necessity for change, or wherein the present rates fail to produce sufficient income for the company's needs. These matters were developed in evidence and will be referred to hereafter.

The schedule filed was designed to be effective on March 1, 1926, but in view of many protests from localities interested, and no reasons having been then presented to the Board in support of its adoption, it was thought advisable to suspend its operation until opportunity for full and complete hearings should be had. It was intended to supersede all individual exchange tariffs at present in force, and the rates provided for, vary according to the group in which the locality indicated may fall. Such groups are nine in number and on its face the schedule shows the different cities, towns and localities belonging to each group. The cities of Montreal and Toronto are the only ones which fall in group 1. There are none in group 2. Two cities, Hamilton and Ottawa, are found in group 3. Three, namely, London, Quebec, and Windsor, comprise group 4. And an ever-enlarging number falls in groups 5, 6, 7, 8 and 9.

II

In support of its application the company has filed numerous exhibits, supplemented by oral testimony, and in justification of the increase in rates points out that it is the owner of property the book value of which is \$103,000,000; that against such property there is now a bond issue of \$30,000,000; outstanding capital stock amounting to \$48,694,600; and that at present it is indebted to its banker for loans since the commencement of this application, to an amount exceeding \$6,000,000; that necessary alterations and extensions in its business call for an expenditure within the next five years of a very large sum of money, which it estimates at \$87,000,000.

The company submits that it is entitled to earn, and must earn, an eight per cent dividend on its capital stock in order to hold the confidence of the investing public, and to maintain itself in a position to attract capital for extensions from time to time of the company's operation, as well as for necessary alterations.

Since 1918, the applicant company has been before this Board more than once seeking authority for an increase in rates, and some of the questions discussed at length in this application were touched upon, and to a degree determined, by judgments of the Board hereinbefore delivered in 1919, 1921 and 1922. The decisions with regard to such phases of the general question are of record and no good reason appears why they should not, where applicable, and not varied by this judgment, be adopted and concurred in by the Board in this case.

III

It will be admitted that non-discriminatory rates should be established by the company sufficient to produce revenue to cover its operating expenses, its current maintenance expenses, a proper amount for depreciation and amortization, its taxes, including income tax, interests, dividends upon its stock, and a reasonable surplus. Having done this, the public should not be asked to contribute further.

IV

Some argument was made by Mr. Phippen, counsel for the company, and a portion of his brief is based upon the claim, that this public utility service is entitled to earn a "fair return" on the value of the property of the company, the reproduction cost of which, under present conditions, is estimated at \$137,000,000—as against a book cost of \$103,000,000. The Board is not prepared at present to acquiesce in this view, although aware that within many jurisdictions of the United States this doctrine has been accepted, and to some degree recognized within Canada.

Although counsel for the company laid stress upon its right to earn a "fair return" on the fair value of the corporation property, yet, as the application developed, he expressed himself satisfied with a rate scale sufficient "only to pay the company's operating costs, to pay its bond and other interest, and to permit the company to continue to pay an eight per cent dividend on its stock." The company is upon more solid ground in taking the latter position before the public, and the understanding of its present contention is that it is willing to have this application dealt with from the latter standpoint.

In view of the final position taken by the learned counsel upon this question, it is not necessary for the Board to speak definitely upon the propriety of estimating rates on the basis of a fair return on the value of the property of the company, but in view of the contention made in the company's brief, and repeated in its brief in reply to that of the city of Ottawa, for the present at least, assent cannot be given to the propriety of that method.

V

The company filed as its first exhibit a statement for the year 1925 showing

- (a) its actual revenue and expense at the close of that year, under the present rates of service, using a depreciation rate of 4.75 per cent, and
- (b) an estimate of what its income and expenditure would have been under the rates now proposed with a depreciation rate of 5.41 per cent.

An exhibit covering 1926, estimated for the portion of the year then unexpired, was also filed using a depreciation ratio of 5.41 per cent showing

- (a) its estimated revenues and expenses at the close of 1926 under the present rates of service, and
- (b) an estimate of its income and expenditure during the same period under the rates now proposed.

This latter exhibit disclosed under

- (a) a deficiency in the year's operations estimated at \$1,371,000, and under
- (b) a surplus of \$1,240,000.

It may be noted that from the full statement for the year 1926 now available and shown later, the actual deficit is more than the company's estimate above.

For the year 1925 the company carried its depreciation rate at the figure of 4.75, as against a proposed depreciation rate of 5.41 which it used in 1926, and the propriety of the latter rate is in issue in this application. But before examining the various points raised, it may be well to consider briefly the basis of this application and pass in review more fully the present position of the company under which it claims to be suffering loss, and to consider for a moment the general financial position of the company at the present time.

VI

As before remarked, the company finds it necessary to make very substantial and expensive alterations involved in the change from manual to automatic equipment now under way, included in an estimated expenditure during the present year of \$17,000,000, and it is obvious that the increased carrying charge must be met. The company urges that it cannot be met under a tariff which now is inadequate to furnish revenue sufficient to give enough margin of safety on its present investment and operation. In the expanding conditions of business, the company cannot stand still—it must enlarge and keep in touch with business affairs. It is unnecessary to dwell at length upon the necessity of efficient and up-to-date telephone service. Business cannot be carried on without it, and the inconvenience and actual financial loss which would result from curtailed or insufficient telephonic communication can hardly be estimated. Unless the income of the company is, or will be, sufficient to take care of the carrying charges imposed by these necessary expenditures, some increase is unavoidable. It is contended by the respondents that the present rates provide ample income for such purpose.

The company alleges that the schedule of rates now under consideration is the lowest that will provide sufficient revenue for its necessary requirements, and that it also serves the purpose of eliminating discriminations which now exist in its present schedule.

The fact appears that immediate large expenditure is forced upon the company not only because of the normal expansion of its service from year to year, but as above remarked, by the necessary alteration of its system by which the automatic telephone service is to supplant the manual operation now largely in use. It therefore insists that it is necessary that its rate schedule be raised, not only to check the heavy encroachments which are now being made upon its surplus, but to provide money for its necessarily increased outlay, which it says the present schedule cannot do. It will be remembered that the claim is put forward that the company has actually not earned its dividend and surplus of two per cent approved by the Board, since 1920, although the dividend has been regularly and duly paid. It says that moneys rightly applicable to a proper depreciation and amortization fund, as well as to the maintenance of a reasonable surplus account, have been withheld from these two latter accounts in order that the credit of the company should not be impaired by the passing of a dividend, or otherwise. If this be true, it is clear that even having regard only to the normal extension of the company's business based upon the operations of the past years, an adjustment of rates is called for; but when, in addition to checking the alleged downward tendency of the company, there is the necessity of enlarged expenditure for reasons heretofore not insistent nor pressing, it is the company's view that the present rates are wholly inadequate to deal with the situation, and that the proposed schedule is the smallest that can be evolved in fairness and safety to the interests affected.

As above remarked, the estimate is that the company will require \$87,000,-000 for capital expenditures during the coming five years. Mr. Sise's testimony is that such estimate is based on the net growth in the next five years, including 1926, of 225,000 stations, or an average of 45,000 over that period. This average, he said, is considerably lower than the gain actually accomplished during the last two years of 52,000 last year, 50,000 in 1924; 52,000 in 1923; 33,900 in 1922; and 23,900 in 1921.

The gross additions to the plant, so estimated, involve expenditures for right of way, lands and buildings, central office equipment, exchange lines, station equipment, toll lines; also interest during construction; and an exhibit was filed showing the detailed estimate for each year from 1926 to 1930, inclusive, and the projected expenditure under each head. It calls for an outlay as follows:—

1926.....	\$17,764,000 00
1927.....	17,601,000 00
1928.....	16,827,000 00
1929.....	16,793,000 00
1930.....	17,950,000 00
	<hr/>
	\$86,935,000 00

Taking an average capital investment of \$17,000,000 each year during the next five years, it involves a yearly addition to the carrying charges for the company's dividend requirements, at the rate now prevailing, of \$1,360,000.

VII

This discussion of the company's affairs makes it advisable to pass under review the actual condition of the company at the close of the years 1925 and 1926, as disclosed by the exhibits submitted. And this having been done, attention may then be directed to the company's forecast for the future, with a view of determining upon the necessities of the company from the standpoint of the extensions and alterations proposed to be made.

Immediately below is shown a summary of the company's receipts and expenditures for the year 1925:—

1925—ACTUAL DEPRECIATION EXPENSE AT 4.75 PER CENT

<i>Telephone Revenues—</i>	
Exchange service revenues.....	\$19,327,281 40
Toll service revenues.....	6,396,694 32
Miscellaneous operating revenues.....	445,001 70
Sundry net earnings.....	820,847 61
	<hr/>
Total revenues.....	\$26,989,825 03
Total operating expenses.....	\$11,852,520 26
Maintenance.....	4,466,493 19
Depreciation and amortization.....	4,178,165 31
Taxes.....	1,124,000 00
	<hr/>
Net earnings.....	\$ 5,368,646 27
Interest.....	1,488,192 39
	<hr/>
Net profit.....	\$ 3,880,453 88
Dividends.....	3,889,166 20
	<hr/>
Deficit.....	\$ 8,712 32

In the statement for 1925, it is shown that the total operating receipts of the company for the year 1925 were \$26,168,977.42, which are increased by sundry net earnings to \$26,989,625.03; and the total expenses \$21,621,178.76, including in the latter its depreciation and amortization account of \$4,178,165.31, calculated at the rate of 4.75 per cent. After deducting interest and dividends, taxes, etc., the exhibit reveals a deficit of \$8,712.32.

The respondents claim that the Dominion income taxes charged by the company in 1925 and included in exhibit No. 1 are excessive by approximately \$50,000, being based on the former rate of taxes ($10\frac{1}{2}$ per cent), which was subsequently lowered to 9 per cent. This was admitted by the company, provided no further assessment is made by the tax authorities in respect to certain other items still pending.

This adjustment has not yet been made, and it is noted that the company's statement for the year 1926 is based on the now current rate of taxes, 9 per cent, and whatever might be claimed for the year 1925 can have little or no effect on the company's position to-day.

In another part of the company's statement it is disclosed that if, during the year 1925, it has been allowed the rates proposed in the new schedule, and had increased its depreciation rate to 5.41 per cent, as against the present rate of 4.75 per cent, the operations of the year would have resulted in a profit of \$1,620,785.99. The increased earnings would have amounted to \$2,685,021, which would have been reduced by increased expenditure to \$1,629,498.31, and would have thus worked out to a credit of over a million and a half dollars. These figures contain no element of uncertainty. They are the result of the actual year's operations under existing rates, compared with what would have been the result had certain factors, now sought to be altered, assumed such altered form at the beginning of the year 1925.

VIII

Coming now to the year 1926, all of the months of this latter year had not expired when the figures were taken out in the exhibit above mentioned, but they are now available and show the following summary of results:—

1926—ACTUAL DEPRECIATION EXPENSE AT 5.41 PER CENT

<i>Telephone Revenues—</i>	
Exchange service revenue.....	\$21,008,542 01
Toll service revenues.....	6,982,142 80
Miscellaneous operating revenues.....	470,238 44
Sundry net earnings.....	649,877 00
Total revenues.....	29,110,800 25
Total operating expenses.....	\$12,387,951 00
Maintenance.....	5,769,720 33
Depreciation and amortization.....	5,586,065 00
Taxes.....	1,100,000 00
Net earnings.....	\$ 4,267,063 92
Interest.....	1,801,188 00
Net profit.....	\$ 2,465,875 92
Dividends.....	3,906,803 00
Deficit.....	\$ 1,440,927 08

By a further exhibit the company compared its estimated earnings and expenses for the year 1927 under the present rates, with those under the rates proposed, showing that under the rates now in force its operations will result in a loss of \$2,007,000 for the present year. At the proposed rates, the result is estimated to be a surplus of \$727,000. The exchange service revenues contemplate an increase of revenue for 1927 of a little over three millions of dollars.

The actual figures for the years 1925, 1926, and the estimate for the year 1927 reveal the following:—

1925—Deficit on operation on existing scale of rates—depreciation ratio 4.75 per cent.....	\$ 8,712 32
1926—Deficit on existing scale of rates—depreciation ratio of 5.41 per cent..	1,440,927 08
1927—Estimate of deficit on existing scale of rates—depreciation ratio 5.41 per cent.....	2,007,000 00

December's monthly report of the company shows bank loans of \$6,000,000. This has now been increased by further borrowings of \$1,000,000, made on 15th January, 1927, to furnish funds for the dividend for the last quarter of 1926. Cash then on hand of \$414,294 by the same report has been utilized, and an overdraft to the amount of \$455,332 incurred, as shown by a report furnished the Board on 4th February instant, which also reveals a bank indebtedness on loan account of \$7,455,332, against which Dominion Government bonds have been deposited to the amount of \$1,090,000.

In addition to all this it may be observed that the semi-annual bond interest due and payable on 1st March next, to the amount of \$750,000, must be provided for.

The above statements summarize the company's financial position at the present time, and such is the situation which has to be met by those who have the responsibility of carrying the affairs of the company, and incidentally the more important responsibility of providing satisfactory telephone service for the business and other interests of the people of Ontario and Quebec. All must admit that items in the expense account which represent wages, taxes, interest and dividends must be paid. By this application, the directors of the company say that, in their opinion, the other items of outlay exhibited in these statements are necessary to keep the plant in proper condition to provide for its due retirements, and in order that the business of the company may be successfully carried on. The company now finds itself confronted with an accumulated deficit on the operations of 1925 and 1926 of over a million dollars—with an inevitable deficit under present rates for the current year which, it says, will be over \$2,000,000—with indebtedness for current loans from its bankers of \$7,000,000—and with three-quarters of a million dollars to be provided within a few days for bond interest, due March 1 next. Under these circumstances, the company now comes to the Board asking authority to put into effect the schedule of rates filed over a year ago, and which it then asked might become operative on March 1, 1926.

IX

It is contended with earnestness by the respondents that the revenue now derived from the rates presently in force is sufficient to meet all requirements of the company upon any fair basis of calculation.

It is evident that if the respondents are entitled to succeed in their opposition to this application, the basis of success must be found in some criticism of the accounts of the company as submitted, or of its forecast as outlined in evidence, and without hesitation counsel interested have taken issue with the propriety of certain calculations and with the appropriation of certain portions of the income to various branches of the accounts. It is pointed out that whereas the total revenues of the company, including its sundry net earnings, amounted to nearly twenty-seven millions of dollars for the year 1925, its total operating expenses were less than twelve millions of dollars, thereby leaving a balance of over fifteen millions, against which interest and dividends of somewhat over five millions are fairly chargeable, and taxes amounting to a little over another million, so that after all this outlay is provided for, over eight and a half millions of dollars remain, which are absorbed in current maintenance, depreciation and amortization accounts. In addition to maintaining that this latter amount is more than ample for all reasonable purposes, attack is made upon the item of service contract expense amounting this year to \$420,000, which will be dealt with later.

It is also emphasized by respondents that the rates already in existence have provided and accumulated surplus account which at the end of the year 1925 had grown to the amount of \$4,966,364.70.

The company is not holding that amount in cash, but it has all been invested in plant, which is in ease of borrowed money.

It is contended by the respondents that nearly five millions of dollars having been paid by the telephone users for this purpose, the surplus account is high enough, and provides sufficient reserve for a public utility company whose income can always be regulated by its necessities. And it is further claimed that a sum of eight and a half millions of dollars or thereabouts, represented in the current maintenance and depreciation and amortization accounts of the year 1925, is sufficient upon any calculation to keep the company on an even keel.

Unfortunately, the company's accounts show a most serious impairment of this surplus account. During the year 1926 the company suffered a deficit of \$1,440,927, and necessarily has charged it to surplus account, thereby reducing the same to \$3,549,867, as shown by the December monthly report submitted to the Board. The present rate scale will—by the company's estimates submitted—result in the present year's operation terminating in a deficit of \$2,007,000 (and it may be said that at the beginning of 1926 the company's estimate of deficiency for that year was too low), by which the surplus account will be reduced to \$1,542,867, and there can be little doubt that this balance will entirely disappear in 1927 under the present schedule of rates.

Respondents contest the above conclusion, because, they say, the depreciation rate is figured too high, and there are features of the company's financing which are indiscreet and can be corrected to its great financial benefit, thereby obviating any necessity for a raise in rates. They criticize chiefly the depreciation ratio, which they say has been needlessly raised, the item of \$420,000 paid under contract to the American Telegraph and Telephone Company, the relationship existing between the applicant company and the Northern Electric Company. Each of these contentions must be examined, but the discussion thus far makes clear that unless relief can be extracted from the above sources, or elsewhere, the need for a review of rates is imperative and immediate, or a serious impairment will follow.

X

Considering that much debate centres around the question of a proper rate for depreciation and amortization, it may be well to give priority to the discussion of this feature of the problem, for the item is large and the difference involved in the rate of 5.41 per cent as asked by the company, and 4.47 per cent as set up by the respondents' witnesses, amounts to the substantial sum of \$842,136 upon the book cost of 1925, and as the value of the plant increases, this item of expense will be augmented. It may be said that for some years prior to 1919, the company charged depreciation and amortization rates which approximated 6.2435 per cent. This rate was in line with that charged by the American Telephone and Telegraph Company, and was considered in an application for increase of rates made in 1918 and disposed of in the following year. (See vol. 9, p. 63, Board's Orders and Judgments, 1919.) A rate of 5.7 per cent was by this judgment substituted for that of 6.2435, which it was estimated would give a sum of approximately \$330,000 per year. And it may be noted that the depreciation rate on the American Telephone and Telegraph Company during the war period was 5.72 per cent, when that company was under the control of the United States Government, and continued until its return to private hands, whereupon it was reduced to 5.3 per cent.

Upon the second application, which is disposed of by the 1921 decision of the Board (vol. 11, p. 35, 1921) the depreciation rate was further lowered to 4 per cent on the average depreciable plant. In the judgment of the present Assistant Chief Commissioner, it is set out that this might be considered safe for a limited period of time, and it amounts to about 3.64 per cent on the total plant. It was stated that an emergency condition existed during which it would be proper to borrow from the Depreciation Fund for a limited time.

The 4 per cent emergency rate then put in under the direction of the Board, was applied by the company until January 1, 1922, and upon that date it established a rate of 4.85 per cent, which continued during the year 1922. For 1923 it charged 5 per cent; for 1924, 4.85 per cent; and for 1925, 4.75 per cent. For 1926, it charged a rate of 5.41 per cent, being a composite rate which the Board is now asked to approve. The judgments delivered by this Board, both in the year 1919 and in 1921, alluded to the fact that no actual experience on the part of the company could be drawn upon to assist the Board in coming to a conclusion, and also stated that

as soon as possible the company should set about to accumulate such exact details as will enable as definite opinion as possible to be formed on the basis of the ascertained experience of the company.

The above is an extract from the judgment of the Assistant Chief Commissioner at page 43, vol. 11.

Following out the suggestion or direction embodied in the judgment above referred to, the company has presented to the Board on this application a study of its own, giving the reasons for the necessity of the rate which it asks to be confirmed, namely 5.41 per cent, which is a composite rate made up of individual rates upon some 25 different items. The respondents contest many of these items claiming that the rate asked for is too high, and suggesting a rate calculated by Dr. Maltbie, at the figure of 4.47 per cent; and carried into dollars the difference in depreciation expense—as shown by the company's exhibit, and by an exhibit filed on behalf of the city of Toronto, a respondent—is the excess of \$4,867,667 the company's total, over \$4,025,531, Dr. Maltbie's total—namely \$842,136, as stated above.

The rate of 5.41 per cent suggested by the company is worked out by Mr. Peterson, the engineer of the Bell Telephone Company, following an exhaustive study, and both he and Dr. Maltbie filed particulars and data supporting the rates submitted by each; both calculations are based upon the average book costs of 1925; and both adopt the use of straight line rates.

The amounts involved in the purchase and upkeep of the company's plant are so large that an alteration of the depreciation ratio, although slight, works out in actual computation to a very considerable amount. As between the estimates made by Mr. Peterson, the company's engineer, and those of Dr. Maltbie, adviser to the city of Toronto, there is about one per cent difference, the former calculating a composite ratio of 5.41 per cent, and the latter placing the proper figure at 4.47 per cent. It needs no argument to show that different classes of property deteriorate in different periods of time, but having regard to the depreciable portion of the plant as a whole, the company submits that its percentage figure above quoted is necessary to produce sufficient to cover its investment at the end of service life, as well as to take care of obsolescence. A considerable volume of testimony was submitted to the Board in support of the propriety of each individual calculation, and in order that the relative importance of such calculations may be appreciated, it may be well to repeat that the difference in dollars between the percentages amounts to \$842,136.

XI

For convenient reference, immediately below is a statement showing in its first column the different classes of property upon which depreciation is calculated. In its second column, it shows the average book cost of the different classes of depreciable property, and the figures shown therein are used both by Mr. Peterson and Dr. Maltbie in their several calculations. Column three contains the depreciation ratio attached by the company to each class of property. Column four shows the depreciation ratio as calculated by the respondent in table 4 of exhibit No. 141.

Class of Property	Average Book Cost 1925 Exhibit 141 Table 1	Company Exhibit 16	Depreciation Rate	
			Dr. Maltbie Exhibit 141	
			Table 4	Table 7
	\$			
Buildings.....	6,978,400	2.6	4.0	1.0
Central Office Equipment Manual.....	17,818,520	6.5	4.8	6.5
Central Office Equipment Machine Switching.....	3,149,000	6.5	3.6	5.0
Other Equipment of Central Offices.....	290,725	6.5	6.5	6.5
Station Apparatus.....	10,413,726	5.5	5.5	5.5
Station Installations.....	2,754,942	1.0	1.0	1.0
Interior Block Wires.....	96,762	3.0	3.0	3.0
Private Branch Exchanges.....	2,551,385	6.0	5.0	6.0
Booths and Special Fittings.....	741,896	5.0	5.0	5.0
Exchange Pole Lines.....	6,741,736	6.7	*6.3	†5.8
Exchange Aerial Cable.....	6,767,550	6.7	*6.1	†5.5
Exchange Aerial Wire-Line.....	2,196,652	9.5	10.9	†10.2
Exchange Aerial Wire-Drops.....	2,840,386		3.5	†3.0
Exchange Underground Conduit.....	6,109,547	2.0	2.0	2.0
Exchange Underground Cable.....	10,221,499	4.0	*3.4	†3.2
Exchange Submarine Cable.....	66,176	10.0	10.0	10.0
Toll Pole Lines.....	4,254,625	7.6	*6.2	†5.9
Toll Aerial Cable.....	501,085	5.4	5.4	†5.1
Toll Aerial Wire.....	4,314,183	4.9	*4.5	†4.3
Toll Underground Conduit.....	31,552	2.0	2.0	2.0
Toll Underground Cable.....	742,362	3.4	3.4	†3.1
Toll Submarine Cable.....	70,286	11.0	11.0	11.0
Office Furniture and Fixtures.....	462,048	7.5	6.0	6.0
Undistributed Capital Expenditures.....	29,945	5.4	4.47	4.71
Total for Depreciation.....	90,141,988	5.4	4.47	4.71
Right-of-Way Exchange.....	26,377	3.0	3.0	3.0
Right-of-Way Toll.....	89,289	2.0	2.0	2.0
Total for Amortization.....	115,666	2.23	2.23	2.23

Number of Classes of Property for which depreciation rates are the same..... 13
Number of Classes of Property for which depreciation rates are different..... 12

* Classes of Property involved in 1916 appraisal adjustment treatment.

† Classes of Property involved in five-year forecast treatment.

An examination of the foregoing shows that there are in all twenty-five separate classes of property upon which depreciation is estimated, and concerning thirteen of these no difference of opinion has developed as to the proper ratio chargeable thereon. It is, therefore, necessary to consider only the remaining twelve upon which a difference exists.

XII

During the hearing, three sets of depreciation rates were filed, as shown in the preceding statement. One on the part of the company, and two others on the part of the respondents. Each is based on the average book cost of the classes of property affected for the year 1925.

The company's officials explained the method by which the rate attached to each class of property was arrived at, and having regard to all of them a composite depreciation of 5.41 per cent was reached.

The second computation, being the first of those submitted on behalf of the respondents, arrives at a composite rate of 4.47 per cent by the following method:—

The rate used in connection with lands and buildings is supported by Dr. Maltbie's method of computation.

On central office equipment—both manual and automatic—as well as private branch exchanges, the normal life for all these items was assumed.

On exchange pole lines, exchange aerial cable, exchange underground cable, toll pole lines and toll aerial wire, the so-called appraisal of 1916 was used.

In the remaining three, namely, exchange aerial wire lines, exchange aerial wire drops, and office furniture and fixtures, the depreciation figure set for each of these classes was evolved from experience or observation on the part of Dr. Maltbie acting for the respondents.

As above remarked, this calculation gives a composite rate of 4.47 per cent.

The third depreciation ratio calculation, being number seven in the statement referred to, gives a composite ratio of 4.71 per cent.

Concerning buildings, the same remark may be made as under the preceding computation.

And as regards central office equipment, automatic, the opinion of Mr. Wray, an engineer called on behalf of the respondents, was adopted.

As to the other nine items previously enumerated, the turnover cycle method was applied to a five-year forecast; and as regards office furniture and fixtures, the same calculation was made as in table 4.

The Board, therefore, has before it these three several calculations resulting in a composite ratio of 5.41 per cent submitted by the company, and 4.47 per cent and 4.71 per cent submitted by the respondents.

XIII

Dealing now seriatim with the items involved, it is noted that the company has estimated a rate of two per cent on buildings, whereas Dr. Maltbie for the respondents, makes the rate only half that amount. It may be said that there is really no difference in the final calculations between the parties over this item, except that Dr. Maltbie considers that a rise in value of the land which the company's buildings occupy, should be offset against a depreciation of the buildings themselves. He admits that considering the buildings alone, a rate of two per cent is not excessive. From cross-examination it appeared that while Dr. Maltbie holds tenaciously to his view, nevertheless it is not customary that in these calculations any appreciation of the land be offset against the depreciation ratio of the buildings. No doubt an increase in value of land will find its way into the accounts. It is not a question of losing sight of this increment of value. But we are dealing here with depreciable property, and are of opinion that our discussion at present should be confined to it alone, and consequently are in line with the view expressed by the company, that a depreciation ratio of two per cent is reasonable in regard to this class of property.

In central office equipment the company has set its depreciation ratio at 6.5 per cent, and Mr. Wray for respondents, estimates the same at 4.8 per cent. The latter estimate is made under the assumption that the manual equipment is to be allowed to live out its normal useful life without being interrupted by what might be regarded as the premature introduction of machine switching. He agrees that having regard to the conditions under which Mr. Peterson made his study, and in view of the fact that the early retirement of the manual equipment is contemplated, 4.8 per cent will not be a proper rate of depreciation, and he accepted 6.5 per cent as accurate. There does not seem to be much difference of opinion between the parties concerned over this item. If the company carries out its projected change from manual to automatic switching, the life of the item under consideration will be thereby shortened, and consequently its depreciation rate heightened, in which event, both parties agree that 6.5 per cent is a fair ratio to set.

On the other hand, Mr. Wray estimates 4·8 per cent as the proper depreciation rate under normal conditions, and of this there is no contradiction. The question is raised here by counsel for the respondents that, having an equipment reasonably satisfactory and concerning which no complaint has been presented, it is unfair to the telephone users that they should be compelled to pay for scrapping their machines before their time of service is at an end. The difference lies just here. There are, no doubt, business reasons why it is undesirable to lengthen out the process of change. Whether such reasons prevail in the face of an increase of rates to that amount, is questionable. But it is manifest from the evidence that the company's calculation is not out of the way, having regard to their proposed alteration, and in our opinion it should stand at 6·5 per cent.

As regards the next item, namely, machine switching, a noticeable difference in rate prevails.

The company's exhibit No. 16 sets the depreciation ratio upon automatics at 6·5 per cent, the same as is claimed to be applicable to manual operation, whereas in column 4 Mr. Wray submits a rate of 3·6 per cent for this item. He sets this percentage on the same assumption as that referred to above, in connection with his rate of 4·8 per cent for manual equipment, not taking into account inadequacy or obsolescence. It was further stated by Mr. Wray that there is not the body of fact or experience in connection with the automatic that there is with the manual, whereby exact computation can be made. But from all the facts and experience available, and from consideration of the thing in itself, and the conditions under which it will operate, and the causes that may bring about its retirement, he recommends a depreciation rate of five per cent as proper under existing circumstances.

Mr. Kempster B. Miller, an authority in telephone engineering, adheres to the view that it is safer to stay on the level of manual depreciation until something has transpired which will indicate whether the rate should be raised or lowered. One thing develops from the discussion by these experts, and that is, that the estimate of each is little better than a guess. The Board has followed carefully the reasons given by the different experts and is not by any means convinced that, even as a matter of experiment, the depreciation ratio of the automatic machine should be as great as that of the manual. A ratio of 5·5 per cent, instead of 6·5 per cent as set by the company, is sufficient.

The ratio to be allowed in the matter of private branch exchanges furnishes the next matter of divergence. The applicant company's engineer has placed this at 6 per cent, whereas Dr. Maltbie estimates the same at 5 per cent in table 4.

The difference of opinion above indicated has developed upon the question of how much per cent of salvage will be available in connection with this class of property. Under Mr. Peterson's calculation, he figures that there should be a salvage of 46 per cent net, whereas Dr. Maltbie places the same at a higher figure, namely 55 per cent, and the difference between the two is represented by a depreciation ratio of 5 and 6 per cent respectively. The definite program for the installation of automatic equipment which is now before the company will no doubt affect the private branch exchanges to some degree. It may be well to say that we are not setting a figure which cannot be altered. The experience of the company can always be brought to bear upon any of these calculations, and while an application of this kind is a serious matter, and imposes upon all parties heavy financial burdens, yet in regard to these depreciation ratios, some of which are experimental, the Board thinks means can be adopted whereby it may review the same. To set a depreciation ratio on this, or any other class of property under special circumstances arising from a change of equipment, may very well result in fixing a ratio excessive under normal conditions, and this should be avoided. The company says it has taken all that into account. In

this item, as well as in a preceding one, regard is had by the company's engineer to the short life of the class of property under consideration by reason of the fact that a change is imminent. This is not a permanent condition, and a depreciation ratio calculated under such circumstances, even after making allowances, might reflect more than sufficient at ordinary times. The figures involve a difference of somewhat over \$25,000. The company's estimate should be allowed.

Up to the present, we have discussed what is known as inside property and upon the different items involved the depreciation ratios were calculated by Mr. Wray and adopted by Dr. Maltbie, who made no personal investigation into the same.

XIV

Coming into what is classed as "outside" property, Dr. Maltbie, by using the five-year forecast, has arrived at rates different from those set up by the company upon nine different divisions of the outside property, as shown marked "X" in the statement on page 20.

Mr. Peterson explained how the estimates for the forecast were prepared. He said that there had been a careful study for the first year's requirements in connection with these items of outside plant and station equipment, as well by field officials having charge of the five territorial divisions of the company's work; that their forecast was constructed from a statement of materials and equipment derived from the knowledge of the existing requirement of the plant and its expected growth, and the amount of equipment or plant that would be required for gross additions and what would necessarily be retired. He detailed extensively the thorough method adopted by the officials of the company, showing how the first year's estimate and each of the remaining four years' estimates were arrived at. He stated that

the difference between the first year's estimate and each of the remaining four years is that in respect of land, buildings and central office equipment, it is estimated on a project basis; but in respect of the outside plant and the station equipment, the first year is a detailed estimate built up from materials and equipment and the prices, whereas for the balance of the five years, that is the four years ahead, it is estimated broadly upon a monetary basis.

The results of this calculation were furnished upon request to Dr. Maltbie, and Mr. Peterson was asked as to the use made by the latter gentleman of such estimates, and said that they were used by him "for the purpose of determining what will be the result on indicated life by applying the turnover cycle method for certain classes of property for the period ending with the year 1930."

The object of the forecast, as detailed by Mr. Peterson, was to arrive at money requirements, not to estimate the retirements on the basis of a depreciation ratio. As against the depreciation ratio thus deduced by Dr. Maltbie from the forecast above made, we have that compiled by Mr. Peterson and thoroughly described in his depreciation study in evidence wherein the methods by which the various ratios of depreciation were arrived at, are minutely and completely described. Tables and explanatory graphs were submitted in support of his conclusions, and while it must be admitted that in a discussion so extremely technical, one follows with difficulty and sometimes with doubt the processes explained and conclusion arrived at, yet the merit of one method as against another is more easily understood. And having examined the studies submitted by Mr. Peterson, the Board has no hesitation in arriving at the conclusion, as against the criticisms made in this particular by the respondents, that the company's figures stand undisturbed.

XV

As to some of the classes of property, a certain use was made by Dr. Maltbie of the so-called 1916 appraisal. This may be said with reference to exchange pole lines, exchange aerial cable, exchange underground cable, toll poll lines.

and toll aerial wires. The first four of these items are subject to the observations immediately above, as well as to the remark that as regards the figures shown in table 4 on these classes of plant, Dr. Maltbie arrived at the figures shown in the last-named table by using a unit retirement cost taken from the 1916 appraisal, and sealing this down by use of the ratio which the 1916 appraisal figures bore to the 1916 book figures, thereby obtaining certain unit costs which he accepted as representative of book costs as of January 1, 1916. Finding that these sealed-down unit costs were lower than the unit costs to which Mr. Peterson had adjusted them as retirement figures, he concluded that Mr. Peterson was in error and that book balances were not on the same price level as his retirement figures. To correct this, Dr. Maltbie calculated the amount by which the book balance should be increased for each class of plant, showing the results in table 11 of exhibit 141; resulting in longer service lives and consequently lower depreciation ratio than found by Mr. Peterson. In examination it developed that Dr. Maltbie had added a fixed amount for the years back of 1914 when the plant was of very much less volume, and it seems plain that in his estimate he should have used a percentage which if properly calculated would have brought his figures more in line with those of the company. The fact is, that there was no appraisal of outside plant in 1916. If such had been the case there would be justification for using the ratio which such appraisal bore to the 1916 book prices, but it was established that the so-called appraisal of 1916 covered a period of six years, beginning in 1911, when an inventory was made of the Montreal property and priced out at unit costs of that year, and the appraisal of 1916 was accomplished by book additions, dollars additions to June 13, 1916. And in the case of Toronto also, an appraisal was made in 1912 and brought down to June 30, 1916, in the same manner. Such procedure makes it clear that it would be impossible to extract the average costs year by year from the so-called 1916 appraisal. They are not by any means the 1916 costs, but they are an aggregate of cost from the year 1911 to 1916.

XVI

Criticism of the company's ratio, which has for its foundation data collected in the way above described cannot be effective. It is extremely difficult to say whether or not the company's ratio on each individual item is exactly right, but in the Board's opinion it suffers nothing from what has been said against it by the respondents. A study of the reasons adduced by Mr. Peterson and of the methods which were taken by the company's officials to arrive at these figures, affords little ground for altering the same. Having regard to this branch of the inquiry it seems to the Board that it must accept the study and results so made and compiled by the officials of the company, if the same are not impugned for reasons which seem to be valid and effective, and this observation applies not only to the items under consideration but to others as well. If, in the criticism levelled against them, there would seem to be justice and reason, the Board would not hesitate to follow to its logical conclusion any doubt raised as to the accuracy of the company's figures. But where, as in the present case, the criticisms are shown to be based upon premises which are inconclusive, no course seems to be open other than to accept the results compiled by the company upon matters of a wholly technical nature.

The depreciation ratio upon two other classes of property is challenged, and upon one of them at least it is easier to form an estimate. Office furniture and fixtures to the value of nearly half a million dollars are estimated by the company to bear a depreciation ratio of 7.5 per cent, as against the lower figure of 6.0 per cent set up in tables 4 and 7. The company's rate is arrived at by estimating the life of such property to be twelve and a half years, and this shortens what might under other circumstances be its normal life of fifteen and

a half years by reason of the reduction due to a change in policy and practice of the company. No investigation or examination of the property involved was made by Dr. Maltbie upon which he could base his estimate of six per cent, but his conclusion was derived from experience in other directions. In view of the fact that it is admitted that such class of property can reasonably be expected to have a life of between fifteen and sixteen years, as shown in exhibit 84, the onus is certainly on the company to establish its position. The only answer to this is that this class of equipment in the past has resulted in longer life than is to be expected from the present equipment, inasmuch as articles of inefficient equipment, including double desks, are being done away with and standardization inaugurated, better sanitary conditions established, metal cabinets are being introduced for housing important documents; excessive repairs to worn and obsolete typewriters are being avoided by abandonment of the same,—all in order to bring about increased efficiency and better work. It is also pointed out that the company plans to erect a new administration building to centralize its department, which will result in a certain amount of existing equipment being retired. The Board is somewhat in doubt as to the necessity for raising this figure from the amount indicated by a fifteen and a half year life 7.5 per cent, which represents a life of twelve and a half years. But as less than \$7,000 is involved in the change, the company's figure may stand for the present.

It is to be noted that a composite depreciation rate of 9.5 per cent is set up by the company in connection with wire lines and wire drops in exchange aerial service. This figure is challenged by Dr. Maltbie, who separates such items in table 4, assigning a figure of 10.9 per cent to wire line, and 3.5 per cent to wire drops. In his criticism of the figures submitted by the company Dr. Maltbie testified that the company's procedure in this regard is out of line with that of other companies operating under the same system of accounts, although he admitted in cross-examination that the practice varies. There are instances where apparently all drop wires go through maintenance and repair, and practically none of them go through depreciation reserve account. Mr. Peterson in support of his figures testified that in the accounting practices of the Bell Telephone Company all drop wires retired under specific estimates are charged to the reserve, whereas such retirements under routine work are charged to maintenance. A difference in practice is involved here. The company carries the two kinds of wire in one account, instead of setting up a separate rate for line wire and another for drop wire. In work done on a large scale, upon which estimates are necessarily made, drop wires retired thereunder are not charged to maintenance. Under the company's present practice however, it seems impossible to now separate the two accounts for the purpose of arriving at proper rates, and the Board accepts the company's composite rate of 9.5 per cent upon these items.

In the foregoing, for reasons stated, the depreciation rates proposed by the company have been accepted, except that for machine switching, which is put at 5.5 per cent instead of 6.5 per cent. The average book cost of this class of equipment at the end of 1926 is \$7,182,633.78, and the company has credited to the depreciation reserve for this item, the sum of \$466,872.50. Using the ratio of 5.5 per cent, the amount to be so credited is \$395,045.96—a reduction of \$71,826.54.

The alteration of the company's ratio on automatic equipment from 6.5 per cent to 5.5 per cent results in a change in the composite ratio from 5.41 per cent to 5.34 per cent.

XVII

It is thus apparent that the use of a depreciation ratio of 5.5 per cent upon automatic equipment, instead of 6.5 per cent as estimated by the company, has a substantial reaction upon the sum total estimated under that head;

and as above remarked, it also reduces the composite depreciation ratio to 5.34 per cent, instead of 5.41 per cent, and thereby effects a saving upon that item of \$71,826.54. It will further be noted that inasmuch as this class of equipment will increase very materially during the years until manual equipment is supplanted, this difference of one per cent will assume larger proportions. It is estimated that for the year 1927 it will reach the sum of \$100,000.

Reference is made to the contention that property is normally about 80 per cent depreciated, and that therefore a reserve equal to 20 per cent of the average plant in service is adequate. This was referred to in the 1919 Case, *Part XIII*, although it was not deemed necessary to make any ruling on the point. In the present case it has been contended that the existing depreciation reserve is excessive.

In his evidence Dr. Maltbie stated that he understood that engineers for the Bell Telephone system had commonly made the statement that if a plant were growing at the rate of 10 per cent per annum, the amount in depreciation reserve, to be adequate and reasonable, would range from 20 per cent to 22 per cent. Dr. Maltbie is here referring to an opinion understood to have been expressed in the United States.

While the range from 20 per cent to 22 per cent was set out by Dr. Maltbie and based on his understanding of a position "commonly held", counsel for the city of Toronto states that as the Bell property has been growing more rapidly than 10 per cent per annum, the maximum percentage of reserve should, therefore, be below 20 per cent.

Dr. Maltbie, in stating the understanding above referred to, said he was not quoting it as a fact, but that he was going to use it as an illustration. He was manifestly not expressing this as a concluded opinion based on his own researches. He also referred to the opinion stated, as set out in the argument of counsel, to be "held by many that when a depreciation reserve has reached 20 per cent, the annual depreciation expense charges should be limited to actual losses. . . ." (Argument, p. 129.)

The book cost of the Bell Telephone Company on December 31, 1926, was \$112,915,126; the depreciation reserve as of the same date was \$25,883,116.08, or 22.03 per cent. Included in the book cost is the item of land at \$1,494,349, and intangible capital at \$76,811. In the *Montreal Case*, 15 *Can. Ry. Cas. 134*, land was omitted from the base on which the depreciation ratio was computed. The two items referred to total \$1,571,160. Deducting these from the book cost, there is a revised sum of \$111,343,966. The depreciation reserve is 22.3 per cent.

In view of the element of judgment of necessity involved in connection with depreciation ratios, and the amounts accruing therefrom, it would not be justifiable to say that it would be safe to limit the payment to reserve to losses actually accruing in given years, and regardless of the contingencies of change; nor would it be justifiable to say that on the record now before the Board the percentage of reserve is excessive.

While the amount expended for current maintenance, \$5,769,720.33, seems large, yet when it is understood that this item takes care of thousands of calls for repairs to stations, as well as all the company's lines—aerial and underground—central office equipment, etc., it is not surprising that this item has not occasioned serious objection. It includes repairs or additions made daily to apparatus and property, in order to keep the same in a state of efficiency. The actual cost for this maintenance in 1925 was \$4,466,493.19. Increased stations undoubtedly mean increased expense, and this is reflected in the increase in this item of over \$1,000,000 during the year 1926.

XVIII

The service contract between the American Telephone and Telegraph Company (hereinafter spoken of as the American Company) and the Bell Telephone Company of Canada (hereinafter spoken of as the Canadian Company) is covered by two agreements, one dated May 16, 1923, and another, a supplementary agreement, dated April 17, 1926. (Exhibit No. 20.)

Under an agreement entered into on November 1, 1880, the American Telephone Company had undertaken to deliver to the Canadian Telephone Company, Limited, "the rights" and interest of the former in certain letters patent of the Dominion of Canada theretofore issued to Alexander Graham Bell. The American Telephone Company also undertook to transfer to the Canadian Telephone Company all patent rights or licenses to use patented inventions in the Dominion of Canada which the former company had or might hereafter acquire.

The agreement of 1923 sets out that the American Telephone and Telegraph Company has succeeded to the obligations of the American Telephone Company, and that the Bell Telephone Company of Canada, Limited, has succeeded to the rights possessed by the Canadian Telephone Company, Limited, under the agreement of 1880.

The recitals set out that the agreement of 1880 did not obligate the American Telephone Company, or its successors, to patent its inventions in Canada. The successor to this company desired to be relieved from the obligation to assign to the Canadian Company all letters patent of the Dominion of Canada for telephonic apparatus, etc., which it might hereafter acquire. The Canadian Company desired "to be made secure in their right to use all such inventions of the American Telephone and Telegraph Company relating to said telephone or telephonic apparatus through licenses under patents to be issued therefor". The provisions of the agreement may be summarized as follows:—

1. The Canadian Company releases the American Company from all further obligations under the provisions of the second section of the contract of November 1, 1880. This provided that on the issuance and delivery by the Canadian Company to the American Company of \$300,000 of the capital stock of the Canadian Company, the American Company would assign to the Canadian Company the patent issued to Alexander Graham Bell, above referred to, and also the letters patent or licenses in connection therewith, to which reference was also made.

2. The American Company agrees to furnish the Canadian Company with copies of specifications of all applications for United States patents for inventions *re* telephones, including cables which the American Company, or the Western Electric Company, Inc., may hereafter file in the United States of America.

3. On request of the Canadian Company the American Company will patent, or cause to be patented, in the Dominion of Canada and Newfoundland, such of said inventions designated by the Canadian Company as it may have the right to have so patented.

4. The American Company will grant, or cause to be granted, the Canadian Company licenses to make, including the right to have others make and manufacture, use and sell, under each of such patents of the Dominion of Canada and Newfoundland.

5. The American Company agrees that in acquiring other United States patents, or rights under such patents, regarding telephonic appliances, etc., it will make reasonable efforts at the same time to acquire such rights for the Dominion of Canada and Newfoundland. That where there is no (a) additional expense to the American Company, it will acquire such rights; (b) where there is additional expense such rights will be acquired on authorization by the Cana-

dian Company at the expense of the said Company; (c) where such rights are acquired the Canadian Company is to reimburse the American Company for the additional expense.

6. The American Company agrees (a) to afford the Canadian Company to acquire and use, as and when completed and standardized, all new and improved apparatus and developments in the art of telephony resulting from the research and development work conducted by the American Company, provided that where the use of such apparatus and developments includes the use of Canadian patents, not owned or controlled by the American Company, the American Company does not undertake to obtain for the Canadian Company rights under such patents; (b) that it will continuously prosecute its work of research in "the development of plans, methods, systems, and ideas, designed to promote safety, economy, and efficiency in the equipment, construction, and operation of telephone plants, including that of the Canadian Company. It is provided that if the America Company discontinues said fundamental work of research for the associated companies of the Bell system in the United States, then the obligation to the Canadian Company shall also cease. In such event, however, a reasonable amount "to be agreed upon between the parties, will be deducted from the compensation hereinafter provided for."

7. "That it will furnish the Canadian Company advice and assistance in general engineering, plant, traffic, operating, commercial, accounting (including the auditing of accounts), patent, administrative, and other matters, including legal matters, so far as reasonably practicable, in view of the difference between the legal systems of the Dominion of Canada and of the United States, pertaining to the efficient, economical, and successful conduct of the telephone business of the Canadian Company; such advice and assistance to be given through the issuance to it of data, discussions, and conclusions, including bulletins, books, circular letters, standard specifications, and blue prints, and through the performance of specific work in cases of unusual magnitude and complexity, rendering such work necessary, as well as through personal conferences between officials and experts of the respective companies, and through extending to representatives of the Canadian Company the privilege of attending conferences of the American Company and its Associated Companies."

8. "That it will furnish to the Canadian Company advice and assistance in its financing for the extension, development, or improvement of its telephone system and in the general matter of its finances, including assistance in securing funds on fair terms as and when needed for new construction and other expenditures, and active assistance in the marketing of the Canadian Company's securities, but not including any obligation on the part of the American Company to advance its own funds or to use its own credit for these purposes."

9. In order to improve service throughout its territory, the Canadian Company is entitled to extend to telephone companies with which it may wish to exchange data and advice, the benefit of such engineering and technical advice as is above referred to. This is to be done on such terms and conditions as the Canadian Company may determine.

10. "The Canadian Company further agrees that it will pay to the American Company at the office of the latter, at 195 Broadway, New York city, in each year, beginning with the year 1923, the amount stated below:—

"The initial and each succeeding annual payment hereunder shall be the sum of three hundred thousand dollars (\$300,000), provided, however, that whenever the gross telephone revenues of the Canadian Company for any calendar year shall be more than twenty million dollars (\$20,000,000), by two million dollars (\$2,000,000), or by a multiple thereof, then the annual payment for such year shall be an amount equal to the initial annual payment above fixed, plus ten per cent thereof, where such increase of revenue is two million dollars (\$2,000,000),

and where such increase is a multiple of two million dollars (\$2,000,000), plus an increase equal to a like multiple of ten per cent thereof.

"If the gross telephone revenues of the Canadian Company for any calendar year shall be less by two million dollars (\$2,000,000), or any multiple thereof, than the then basis for the computation of the annual payment hereunder, then and in such event for each such two million dollars (\$2,000,000) of decrease, or any multiple thereof, the annual payment hereunder shall be decreased by ten per cent of the initial annual payment hereunder, or by a like multiple of such ten per cent; provided, however, that the annual payment hereunder shall in no event be less than the sum of three hundred thousand dollars (\$300,000), and provided, further, that the above provisions as to increase in the said annual payment on account of increases in revenue shall continue to be applicable: it being the intention of the parties that the annual payment shall not be less than three hundred thousand dollars (\$300,000), and that with this minimum it shall be increased or decreased, as the case may be, as above provided, to correspond with increases or decreases in total gross annual telephone revenues.

"Each such annual payment shall be paid in equal monthly installments, payable on or before the 10th day of each calendar month, except that the payments covering the months of January, February, and March, 1923, shall be apportioned over the remaining months in said year, so as to make the total payment for the said year equal the initial payment above stated."

11. If the Canadian company fails to pay for thirty days after the due date any sums herein due, or if either party shall violate any of the other terms or conditions of this agreement, and shall persist in such default or violation, or shall fail to remedy or repair the same for sixty days after written notice, or shall become bankrupt or insolvent, the other party may, by written notice to the party in default, terminate all rights of the said party in default, and to enforce its rights may resort to its remedies in law, or in equity. The contract is to run for ten years from January 1, 1923, and thereafter until either party shall give to the other one year's written notice of its election to terminate the same.

Under the supplementary agreement it is set out (a) that, under the agreement of May 16, 1923, "the Canadian Company receives broader patent rights and benefits than it was entitled to enjoy under the contract theretofore in force," said contract being that of November 1, 1880; and particular reference is made to the second section of same. The recitals continue that, under Article 1 of the agreement of May 16, 1923, the Canadian Company released the American Company from further obligation under section 2 of said agreement of November 1, 1880. It is further recited that it is the understanding of the parties that upon the termination of the agreement of May 16, 1923, the obligation on the American Company under the second section of the agreement of 1880 revives.

This understanding is then validated by the specific terms of the agreement. It sets out that in consideration of the premises, and for the sum of one dollar (\$1) by each to the other in hand paid, the receipt of which is hereby acknowledged, "The parties hereto do hereby agree that, upon the termination at any time, or for any cause whatsoever, of said agreement of May 16, 1923, the said second section of said contract of November 1, 1880, shall be automatically reinstated in full force and effect, and the American Company shall be subject thereto, and the Canadian Company entitled to the benefits thereof, from and after such termination, to the same extent as if said second section had never been abrogated or suspended."

The service is provided for under the agreements which have been set out. The companies concerned are under different jurisdictions—the Canadian Company alone being subject to the jurisdiction of the Board. Under the service

contract agreement between the American Company (the American Telephone and Telegraph) and the associated Bell companies in the United States, there is a charge of 4 per cent (formerly $4\frac{1}{2}$ per cent) for the services performed by the parent company. These services cover the lease of the telephones or subscribers' sets, the right to use the telephonic apparatus, methods, and systems covered by the patents owned or controlled by the American Telephone and Telegraph Company; the American Telephone research, investigation, and experimentation to furnish advice and assistance in general engineering, plant, traffic, operating, commercial, accounting, patent, legal, and administrative matters, also to give financial support and assistance, and to guarantee in case of deficiency the operating company's Employees' Benefit Fund.

What has been set out in the abstract of the agreement with the Canadian Company may be referred to as showing in general such differences as exist in respect of the services rendered to the Canadian Company on the one hand, as compared with the associate Bell companies on the other. It is estimated by the Canadian Company that the amount it pays on the basis of 400,000 stations is about 2 per cent.

In the United States the service contract and its incidents has engaged the attention of commissions and courts. The Public Utilities Commission of the State of Missouri, in a case before it, made reductions in the payments to be made under the service contract to the American Company. The matter eventually came before the Supreme Court of the United States in *State of Missouri ex Rel. and South Western Bell*, 292 U.S. 276. The court found that the $4\frac{1}{2}$ per cent charge—the percentage then paid—was the ordinary charge paid by the associate companies, and stated that there was nothing to indicate bad faith, and that it appeared that a proper discretion had been exercised by the South Western Bell Company in entering into the agreement. The decisions show that in a large preponderance of cases in the United States, where the service contract had been the matter of adjudication either by commissions or courts, the sums set out under the contract have been allowed in full.

Witnesses from the American Company have testified in the present case to the nature and extent of the work which is being carried on by the Research Department of that company. The benefit of the engineering and other technical advice and information in respect to construction, maintenance, repair, and operation of plant, received by the Canadian Company from the American Company under the agreement, may in turn be extended by the former to telephone companies operating in Canada and Newfoundland, this to be done on such terms and conditions as the Canadian Company may determine. Testimony has been given in the present hearing by various representative officials of the Canadian Company in respect to the advantages it is contended the Canadian Company obtains under the contract.

The suggestion that the contract is an improper one was, to a great extent, based on the position that the two companies were not dealing at arm's length, and that this tended to create an atmosphere of suspicion.

There is no doubt that services of value are obtained under the contract. So long as present-day business organization continues, and public utility corporations are under private ownership, the general business administration of such corporations must, of necessity, be in the hands of their directors. Of course, if they abuse their discretion and enter into improvident contracts, that is a matter which must be given full weight when it arises in connection with a hearing involving rates. In the present instance, on weighing the evidence, there is no such proof of abuse of discretion or improvidence in bargaining as would justify the Board in taking the position that the agreement should be invalidated in whole or in part. The function of the Board is one of corrective regulation, not of business management.

In the South Western Bell Company case, the United States Supreme Court cited with approval *State Public Utilities Commission ex. Rel. Springfield vs. Springfield Gas and E. Co.*, 291 Ill. 209, 234, which stated: "The commission is not the financial manager of the corporation, and it is not empowered to substitute its judgment for that of the directors of corporations, nor can it ignore items charged by the utility as operating expenses, unless there is an abuse of discretion in that regard by the corporate officials."

XIX

Inasmuch as the relationship between the applicant company and the Northern Electric Company was the subject of much comment, it is necessary, before disposing of this application, to pass this matter under review, and concerning this matter it may be said—

The Bell Telephone Company of Canada purchases its supplies from the Northern Electric Company, under an agreement and a supplementary agreement filed as exhibit 21.

Exhibit 117 sets out that in 1924 the sales by the Northern Electric to the Bell Telephone represented 55.6 per cent of their total sales, and in 1925, 57.8 per cent.

It was submitted by several contestants that an inquiry should be made of all the affairs of the Northern Electric Company.

This question had come up before the Board in previous inquiries. It was dealt with in the 1921 judgment (Board's Orders and Judgments, vol. 11, pp. 46-47-48).

It was then held that the Board has no general supervisory power in regard to intercorporate relations. The Board's functions are mainly concerned with companies operating under the Railway Act.

The previous decision of the Board was adhered to in this case, viz., that no examination of the finances of the Northern Electric Company should be made unless it were clearly shown that the prices charged to the Bell Telephone Company were enhanced illegitimately, because of the close relations between these two companies.

A study of the agreement and of the supplementary agreement (exhibit No. 21) reveals the four following principal features:—

1. The Northern Electric Company maintains stocks and store-rooms at certain points, from which the Bell Telephone Company can draw daily;

2. It acts as the purchasing agent and store-keeper of supplies not manufactured by itself;

3. It performs certain small services, such as classifying, storing and repairing returned material;

4. As regards articles manufactured by the Northern Electric Company, they are sold to the Bell Telephone Company at the most favoured customers' prices.

The maintenance of stocks and store-rooms by the Northern Electric Company offers a considerable advantage to the Bell Telephone Company inasmuch as it enables it to save capital that it would have otherwise to invest for that purpose.

The Northern Electric Company is a competitor in the open market, and sells to the general trade articles which it also manufactures or purchases, stores, maintains and ships to the Bell Telephone Company, at net prices, plus a small remuneration.

The Bell Telephone Company is thereby enabled to buy its requirements at a lower cost than if it did manufacture them itself.

The remuneration varies from 4 per cent to 9 per cent; 4 per cent if the shipment is made direct from the supplier to the Bell Telephone Company, and 9 per cent if it is stored by the Northern Electric Company.

There is, however, an exception in respect of stationery and office supplies, in respect of which the remuneration is 12 per cent if the shipment is made from stock, and 5 per cent if shipped directly by the supplier to the Bell Telephone Company. This higher charge is due to the fact that stationery and office supplies require greater handling, storage and other expenses, in proportion to its relatively low value.

The Northern Electric Company also performs repairs on returned apparatus. Minor repairs are performed in store-rooms in Montreal and Toronto; major repairs are performed at the factory.

This is not an exhaustive list of the services rendered by the Northern Electric Company, under its contract. For instance, the Northern Electric Company also inspects for the Bell Telephone Company the various articles that it purchases for it.

Certain special services are charged on the basis of the net cost, plus 4 per cent for remuneration.

The Bell Telephone Company is not obligated to buy anything, or exclusively from the Northern Electric Company. As a matter of fact, it purchases sand, gravel, cement, poles, printing matters, telephone directories, automobile equipment, motor tires, and various other articles outside.

The Northern Electric Company is obligated to sell to the Bell Telephone Company articles of their own manufacture, at prices at least as low as prices charged to the most favoured customer in Canada or elsewhere. The price paid by the Bell Telephone Company is the same for one article or for 1,000; on minimum quantities it gets the maximum discount. Reference may be made to exhibit 86, a comparison of prices on telephone apparatus by the Northern Electric Company to the Telephone Company, and to the general trade; discussed in Record, vol. 457, pp. 3793 to 3799.

Exhibits 87-88-89-90 filed by the company, give a comparison of prices for apparatus manufactured by the Northern Electric Company and its competing manufacturers; prices charged by the Northern Electric Company on specification material to the Bell Telephone Company and to the trade.

Exhibit 91 is an estimate of what it would have cost the Bell Telephone Company in 1925, to buy its own requirements through its own purchasing department and warehouses.

It has been established that the prices charged by the Northern Electric Company, under the most favoured customer's clause, were lower than those which the Bell Telephone Company would have been obliged to pay to other manufacturers.

It also appears obvious that the Northern Electric Company, is able, on account of its mass production and volume of trade, to manufacture and sell at a lower cost than the Bell Telephone Company could manufacture or purchase, if it were limited only to its own requirements.

There is no evidence of any improper financial arrangements between the two companies, and the agreement and the supplementary agreement which govern their relations, are distinctly advantageous to the Bell Telephone Company.

The Board can be concerned only with the effect of the Bell Telephone Company's purchase of materials, from the standpoint of its net revenue.

On consideration of the evidence, one is compelled to reach the conclusion that it has not been shown that the prices charged were unreasonable; on the contrary, it was shown that such prices were as low or lower than those charged to other customers.

This phase of the case must be ended there.

XX

In dealing with the question of Income Tax, the company in 1919 explained that the practice of the Department of Finance was that where the income tax was greater than the business profits tax, or *vice versa*, then whichever gave the large amount was charged. The Board stated that the question was, what was the practice of the department? And it stated that the Commissioner of Taxation set out that:—

The tax paid under the Income Tax of 1917 cannot be charged as an expense, but must each year be paid out of surplus. In respect to corporations, it is a tax payable on net profits realized during a calendar year or the fiscal year in excess of \$3,000. (Board's Orders and Judgments, vol. 9, p. 70, sec. 4.)

This position was also followed by the Board in the 1921 case. (Board's Orders and Judgments, vol. 9, p. 43, sec. 12.)

In the present case reference is made by the company to the 1925 amendments to the Income War Tax Act of 1917 (16-17 George V, chapter 10, section 2), and it is claimed that the amending legislation in question sets at rest any contention that because dividends were exempt from income tax, the charging of the income tax among the company's expenses, instead of putting it against surplus or deducting it from dividends, amounted to an added return on the investment, since dividends being no longer exempt, it could no longer be claimed that the income tax paid by the company is in ease of the shareholders' burdens.

The present status of the matter, under the legislation, is set out at length in the following communication from the Commissioner of Taxation:—

Under the Dominion Income Tax Act it is provided that corporations pay in respect of their income over certain specified statutory exemptions a tax at the rates provided for in the various amendments since the inception of the law in 1917. This tax is a company tax for which the company itself is wholly liable and has no connection with the shareholders whatsoever.

Corporation tax is presently provided for by section 4, subsection 2 of the Act as amended, which reads,—

Corporations shall pay 9 per cent upon income exceeding \$2,000.

The dividends of a corporation shall be taxable income of the taxpayer in the year in which they are paid or distributed. This raises a liability as against individuals and has nothing whatever to do with the company as a liability of it.

In computing the amount of profits or gains to be assessed a deduction shall not be allowed in respect of

(a) disbursements or expenses not wholly, exclusively and necessarily laid out or expended for the purpose of earning the income. (Sec. 3, ss. 8.)

Income tax paid this year by a corporation in respect of the profits of the previous year is not a deduction within the meaning of the above provision for the purpose of arriving at the taxable income of the company for this year. The tax is a division of profits, compelled by statutory law, as between the company and the Crown. That very division, however, depletes the actual profits available by the company for distribution among its shareholders and anything that depletes the profits must be taken as a charge in the books of the company.

XXI

The facts above enumerated leave the ground clear to review the whole situation, and furnish reasons for the conclusions drawn. Nothing can be gained by discussing at length the proposal put forward in some quarters, that different localities should be charged different rates, calculated upon the basis of the expense attaching to the service within individual districts. It is not feasible, nor indeed in the opinion of the Board is it reasonable, to build rates upon such a foundation. The business is one corporate unit operating in different places, and cannot be split up into an indefinite number of sections, each treated upon a different basis. No precedent for such was cited, and the matter does not seem to require further discussion.

Having reached the conclusion that the company should be allowed sufficient revenue to cover operating expenses, current maintenance, depreciation (at a composite of 5.34 per cent), taxes, interest and dividends, and provide an allowance of two per cent surplus on the average capital stock issued, it was found that the application of the company's proposed schedule to the 1926 operations would have provided more revenue than required on the above basis. The same will doubtless hold true for 1927, and consequently a reduction in rates in some directions is possible. This may best be applied to the residential service in groups 1 and 3. The residence exchange service in group 1, now standing at \$3.08, is, by the schedule filed, raised to \$3.50. A reduction can be made from the latter figure to \$3.25, which it is observed is only 17 cents above the existing amount.

A like deduction of 25 cents is feasible upon the two-party line residential service in group 1, reducing that figure from \$3 as proposed, to \$2.75.

In group 3, the rate proposed by the schedule filed for a one-party line is \$3.25, as against \$2.57 previously charged. It has been observed that \$2.57 is by comparison a small amount for residential service for at least one of the cities comprised in group 3. The rate of \$3.25 may be reduced, under the present circumstances, to \$3.10, and the two-party residential service in the same group from \$2.75 to \$2.60.

Applying these changed rates to the actual telephones in use as of June, 1926, it is found that the total exchange revenue for the last named year would amount to \$23,643,821, and a compilation comparing the revenues and expenses under the present rates changed as above indicated, and using a depreciation rate for machine switching of 5.5 per cent, shows that had such last named depreciation rate and exchange rates been used for 1926, the result would have been a surplus of \$978,752, instead of a deficit of \$1,440,927. The former amount is two per cent of the average capital stock of \$48,835,000, showing that a two per cent surplus can be preserved in face of the alterations above made.

By its schedule the company has sought to readjust the charges so as to remove the existing anomalies and discriminations which were referred to in previous judgments. The various exchanges have been placed in groups according to the number of telephones in use, and while cost or investment has not been altogether ignored, it has not controlled the establishment of rates. Except in group 9, which shows reduction affecting exchanges, the heavier burden falls upon the business service and this would seem proper, having regard to the use and value of the service.

The value of telephone service to a business community is incalculable, and while that fact should not render easy the exploitation of the business public, nevertheless in the presence of the insistent demand for efficiency and enlargement, the raise indicated in the schedule filed would not weigh in the balance against a failure of the objects sought to be obtained. Perhaps a somewhat different consideration may in many instances apply to residence exchange service. On that assumption it has been thought well to apply whatever lowering can now be effected to this branch of telephone use.

Under existing rates, residential telephones in different districts presented some material features of discrimination. The charge for residence exchange service in the city of Ottawa has been running at \$2.57 for a one-party line. Ottawa is classed as a city whose telephone stations are over 20,000 and less than 50,000, and from the schedule it appears that cities having as small a number as 2,000, such as Woodstock, Brockville, and Lachine, carry the same rate of \$2.57. If we recognize the principle that the telephone user should pay somewhat in proportion to the facilities provided, that is to say, that a person whose telephone is connected with from 20,000 to 50,000 stations has a service

more valuable than is provided by a telephone connected with half that number of stations, it is obvious that great discrimination exists as against Woodstock and other places of that size, in favour of the city of Ottawa.

The city of Hamilton made a strong protest against being classed with Ottawa for rate purposes, and looking at the advance in rate in the former city for one-party line residential service, it is seen that under the rate schedule allowed it is raised only two cents per month, and the increase in two-party residential rate will amount to fourteen cents monthly. The almost negligible increase in the one case, and the not unreasonable increase in the other under the schedule as amended, takes from the protest of the users of residential exchange service in Hamilton a great deal of its force. Speaking generally, as to residential service rates, it may be said that, under the new schedule, in 49 instances there is a raise of rates; in 18 a decrease, and in 281 no change.

In order to equalize the burden the company, in its schedule filed, makes reductions for other services, which reductions based on the number of instruments, and instrumentalities, in use as of June, 1926, are as follows:—

Desk sets.....	\$ 31,003 00	reduction
Extension stations.....	79,900 00	"
P.B.X. stations.....	220,982 00	"
Hotel stations.....	1,004 00	"
Excess mileage.....	112,903 00	"
	<hr/>	
	\$ 445,792 00	"

It will be observed that these reductions account for nearly half a million dollars of the increase provided by the new schedule.

While rates in other places in Canada are by no means conclusive of the propriety of the charges in the provinces of Ontario and Quebec, yet they give a background more or less effective to the contentions which are put forward. The New Brunswick Telephone Company, operating in that province, has in its highest group something over 5,000 stations. For one-party business service therein it charges \$7.50 per month—fifty cents more than is now proposed to be charged in Toronto and Montreal—and no two-party lines for business service are available in that group in New Brunswick. For residence, it charges for a one-party line \$3 as against \$3.25 in Toronto and Montreal, and the same rate, namely \$2.75, for a two-party line service prevails.

Comparisons with Manitoba, Alberta, and British Columbia show that rates are more reasonable in Ontario and Quebec than in any of these provinces, if we take into consideration the service rendered, as evidenced by the number of stations available for call by telephone users in the two larger provinces.

In the city of Vancouver, the Board has authorized the existing one-party line rates of \$6.60 for business and \$3.30 for residence service. The number of stations in Vancouver on July 1, 1926, was 47,996. In Toronto on the same date there were 157,932; and in Montreal, 143,314.

From an examination of the exhibits placed before the Board, and having regard to the testimony based thereon, and arguments deduced therefrom, it is clear that along some lines of investigation doubt and uncertainty prevailed, and conclusions were not infrequently admitted to be little more than a guess. This is more particularly applicable to the fixing of depreciation rates, and as the business develops this item will grow larger and larger. It is seen above that even a small deduction in one particular rate entering into the composite ratio stands for a large amount in dollars. Under the present circumstances, in which change is taking place and new equipment being substituted for old before the period of life of the latter has actually expired, this may be calculated at too high a figure.

For this reason, it is imperative that the Board should not lose sight of the results of the company's financial operations, not only from year to year, but

calculated during a much shorter period of time. To that end the company should be required to furnish the Board with complete financial statements each month of the year, for its information, and keep it closely and continually in touch with the company's operations, and in a position to judge as to the actual effect of the rates which are now put in, and direction to that effect will be given.

Inasmuch as some change has been made in the schedule of rates filed by the company, and in order that no misapprehension or error may occur in putting the amended schedule in force, it has been thought well to embody in this judgment the tariff as the same is allowed by the Board. Such rates may be put into effect on the first day of March now next, and are as follows:—

RATES FOR LOCAL EXCHANGE SERVICE WITHIN THE BASE RATE AREAS, AND FOR RURAL SERVICE IN EXCHANGE AREAS, SPECIFIED IN EACH OF THE FOLLOWING RATE GROUPS

<i>Group I—</i>		Rates shown are for wall type equipment.	
Rates—Per Month		Business	Residence
One-party line.....		\$7 00	\$3 25
Two-party line.....		6 00	2 75
Extension station.....		1 05	0 80
Montreal, Toronto.			
<i>Group III—</i>			
Rates—Per Month		Business	Residence
One-party line.....		\$5 50	\$3 10
Two-party line.....		4 50	2 60
Rural party line.....		3 25	3 00
Extension station.....		1 05	0 80
Hamilton, Ottawa.			
<i>Group IV—</i>			
Rates—Per Month		Business	Residence
One-party line.....		\$4 75	\$3 00
Two-party line.....		4 00	2 50
Rural party line.....		2 85	2 60
Extension station.....		1 05	0 80
London, Quebec, Windsor.			
<i>Group V—</i>			
Rates—Per Month		Business	Residence
One-party line.....		\$4 25	\$2 75
Two-party line.....		3 50	2 25
Rural party line.....		2 50	2 25
Extension station.....		0 80	0 55
Brantford, Kitchener, Waterloo, St. Catharines, Port Dalhousie, Thorold.			
<i>Group VI—</i>			
Rates—Per Month		Business	Residence
One-party line.....		\$3 75	\$2 50
Two-party line.....		3 00	2 00
Rural party line.....		2 25	2 00
Extension station.....		0 80	0 55
Belleville	Niagara Falls	Sarnia	{Sudbury
Chatham	North Bay	Sault Ste. Marie	{Copper Cliff
Galt	Oshawa	{Sherbrooke	{St. Thomas
Guelph	Owen Sound	{Lennoxville	{Three Rivers
Kingston	Peterboro	Stratford	{Welland
			{Ridgville
<i>Group VII—</i>			
Rates—Per Month		Business	Residence
One-party line.....		\$3 25	\$2 25
Two-party line.....		2 50	1 85
Rural party line.....		2 10	1 85
Extension station.....		0 80	0 55
Barrie	Lachine	Pembroke	St. Hyacinthe
Brampton	Leamington	Port Colborne	St. Johns
Brookville	Lindsay	Port Credit	St. Lambert
Collingwood	Midland	{Cooksville	{Tillsonburg
{Duntroon	{New Toronto	{Streetsville	{Brownsville
Cornwall	{Islington	{Clarkson	{Weston
{Grimsby	{Oakville	{Simcoe	{Woodstock
Winona	Orillia	Smith's Falls	
<i>Group VIII—</i>			
Rates—Per Month		Business	Residence
One-party line.....		\$2 75	\$2 05
Two party line.....		2 25	1 85
Rural party line.....		1 90	1 65
Extension station.....		0 80	0 55

RATES FOR LOCAL EXCHANGE SERVICE WITHIN THE BASE RATE AREAS, AND
FOR RURAL SERVICE IN EXCHANGE AREAS, SPECIFIED IN EACH
OF THE FOLLOWING RATE GROUPS—*Concluded*

Almonte	Fergus	Newmarket	Sorel
Amherstburg	Gananoque	Orangeville	Stayner
{Beamsville	Georgetown	Paris	Stirling
{Vineland	Goderich	Perry Sound	St. Mary's
Blenheim	Granby	Perth	Thetford Mines
Bowmanville	Grand Mere	Petrolia	Thornbury
Burlington	Huntingdon	Picton	{Tilbury
Campbellford	Joliette	Pointe Claire	{Merlin
Carleton Place	Kemptville	Port Hope	Trenton
Chesley	Kingsville	Port Perry	Valleyfield
Clinton	Lachute	Preston	{Walkerton
Cobourg	Levis	Renfrew	{Cargill
Creemore	Listowel	Ridgetown	Wallaceburg
Drayton	Longueuil	{Rodney	{Watford
Dresden	{Lynden	{West Lorne	{Alvinston
Dundalk	{St. George	Seaforth	Whitby
Dundas	Markdale	Shawinigan Falls	Wingham
Elmira	Meaford	Shelburne	
Essex	Milton	{Smithville	
{Exeter	Mitchell	{Wainfleet	
{Crediton	Napanee	{Wellandport	

Group IX—Rates—Per Month

	Business	Residence
One party line.....	\$2 50	\$2 05
Two party line.....	2 00	1 85
Rural party line.....	1 90	1 65
Extension station.....	0 80	0 55

Acton	Douglas	Marmora	Sturgeon Falls
Actonvale	Durham	Massey	Sturgeon Point
Agincourt	Dutton	Mattawa	Sundridge
Ailsa Craig	Elora	Maxville	{Sutton
Alexandria	Embro	Megantic	{Roche's Point
Alfred	Etchemin	Merrickville	St. Adele
Alliston	Farnham	Millbridge	St. Agathe
Ancaster	Farran's Point	Morrisburg	St. Andrew's East
Arnprior	Fenelon Falls	Mt. Forest	St. Anne de
Arthur	Finch	Nain Centre	Bellevue
Atwood	Flesherton	Napierville	St. Bruno
Aurora	Freelton	Neustadt	St. Cesaire
Avonmore	Gilmour	Newburg	St. Eugene
Aylmer, Que.	Glencoe	New Dundee	St. Eustache
Ayr	Gravenhurst	New Hamburg	St. Felix de Valois
Ayton	Hannon	Niagara-on-	St. Jacques
Beauharnois	Hanover	the-Lake	L'Achigan
Beaverton	Harriston	North Gower	St. Jerome
Bedford	Harrow	Norwich	St. Jovite
Beeton	{Harrowsmith	Norwood	St. Lin
Beloil	{Sydenham	Oil Springs	St. Marguerite
Berthierville	Hastings	Omamee	St. Marie Beauce
Blind River	Havelock	Otterville	St. Scholastique
Bobcaygeon	Hawkesbury	Pakenham	St. Therese
Bracebridge	Hensall	Palmerston	St. Vincent de
Bradford	Hepworth	Papineauville	Paul
Brechin	Hespeler	Parkhill	Tara
Brighton	Holstein	Penetanguishene	Tavistock
Bronte	Hudson	Pierreville	Tecumseh
Bruce Mines	Huntsville	Plantagenet	Terrebonne
Buckingham	Inglewood	Plattsville	Thessalon
Burford	Iroquois	Pte-aux-Trembles	Tottenham
Burk's Falls	Kirkfield	Portland	Tweed
Cannington	Kirk's Ferry	Port Elgin	Utterson
Cardinal	Knowlton	Port McNicoll	Vankleek Hill
{Cartierville	Labelle	Powasson	Varennes
{St. Laurent	Lacolle	Prescott	Vaudreuil
Cascades	Lakefield	{Richmond Hill	Vercheres
Casselman	Lanark	{Thornhill	Victoriaville
Chambly	Lancaster	Rigaud	Waterdown
Chateauguay	Laprairie	{Rockland	Waterloo, Que.
Chatsworth	L'Assomption	{Bourget	Waubashene
Chesterville	L'Epiphanie	{Clarence Creek	Webbwood
Clifford	Lorretteville	Rockwood	Wellington
Cobden	L'Orignal	{Russell	Wheatley
Coboconk	Louiseville	{Embrun	Wiarion
Colborne	Lucan	Scarboro	Willowdale
Coniston	Lucknow	Severn Bridge	Winchester
{Cookstown	Madoc	Southampton	Wolfe Island
{Lefroy	Magog	South Mountain	Woodville
Cowansville	Marienville	Spanish	Worthington
Deseronto	Marlbank	Strathroy	

CHARGES FOR PRIVATE BRANCH EXCHANGE SWITCHBOARD SYSTEMS PER MONTH

(Switchboard, including Battery and Generator Circuits)

Cordless.....	\$ 6 00
Cord, non-multiple, per position—	
Capacity 10 station circuits.....	8 00
Capacity 11-20 station circuits.....	9 00
Capacity 21-30 station circuits.....	10 00
Capacity 31-40 station circuits.....	11 00
Capacity 41-60 station circuits.....	13 00
Capacity 61-80 station circuits.....	15 00
Cord, multiple, per position.....	25 00
Station or trunk jacks in excess of one per line, per strip of 10.....	0 25
Order Receiving Turrets—	
Two position.....	12 00
Additional two position sections.....	4 00

Groups	I	III	IV	V	VI	VII	VIII	IX
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Exchange Trunks—								
Business.....	8 75	6 85	5 95	5 30	4 70	4 05	3 45	3 10
Residence.....	4 35	4 05	3 75	3 45	3 10	2 80	2 55	2 55
Stations.....	1 50	1 50	1 50	1 00	1 00	1 00	1 00	1 00
Stations equipped with dial, each..	1 75	1 75	1 75	1 25	1 25	1 25	1 25	1 25

HOTELS—MESSAGE RATES

Private Branch Exchange Switchboards furnished to Hotels on Message Rate Plan at commercial rates as quoted above. Rates for stations, 65 cents each per month.

CHARGES FOR EXTRA MILEAGE IN CENTS PER MONTH

Per $\frac{1}{4}$ Mile or part thereof, Air Line

Schedules	1	2	3
Groups	I	III-IV	V-VI-VII-VIII-IX
One party.....	75	60	45
Two party.....	45	35	25
Private branch exchange trunk.....	75	60	45
Battery circuit.....	75	60	45
Generator circuit.....	75	60	45
Extension line.....	75	60	45
Tie line.....	75	75	75

CHARGE FOR FOREIGN EXCHANGE SERVICE

	Per month	Min. charge
Per $\frac{1}{4}$ mile or part thereof, Air Line—All Groups.....	\$1 25	per month \$2 50

CHARGE FOR MISCELLANEOUS EQUIPMENT

	Per month
Desk sets.....	20c.

COMMISSIONER OLIVER:

The Bell Telephone Company of Canada filed with the Board in January, 1926, a revised tariff of rates for Local Exchange Services, to become effective March 1, of that year. This revised tariff was expected to increase the revenues of the company by \$2,685,021 per year.

On the ground that the proposed increased charges were excessive and unwarranted, certain large groups of subscribers asked that the tariff be sus-

pending until the Telephone Company had shown cause for the proposed increases; and until the parties opposing had had an opportunity to be heard in objection to them.

The cities of Montreal, Ottawa, Toronto, Hamilton and Brantford were amongst those who entered formal protests. In consideration of these protests, the tariff which it was proposed should become effective on March 1, 1926, was suspended by order of the Board and the case was set down for hearing. The hearing began on March 9, 1926, and was continued at intervals until November 26, 1926. The record of the evidence taken in the case covers 6,208 pages and is accompanied by 178 exhibits. The arguments of counsel for the applicants and contestants as submitted, cover 617 pages.

The cities of Toronto, Montreal and Ottawa and the province of Ontario were represented by counsel throughout the hearing and a number of other contestants during parts of it.

Counsel for the company states the purpose of the application on page 2 of his argument, or brief, as follows:—

The company submits that the expenditures necessary to maintain properly the service and plant, to protect the property and to pay a reasonable return on the investment, demand the additional revenue to be derived from the proposed exchange service rates.

Under the heading, "Basis of the Present Application," on page 10 of the company's brief, the statement is made:—

It (the new rate schedule) is designed to produce sufficient only to pay the company's operating costs, to pay its bonds and other interest charges and to permit the company to pay 8 per cent dividend on its stock.

If the company only desired revenue sufficient as above stated, to pay operating costs, bond and other interest charges and 8 per cent dividend on its common stock, the present tariff on the present business provides more than sufficient revenue for that purpose.

It is apparent however from the paragraph on page 10 of the company's brief immediately following the one above quoted, that the company does ask for revenues over and above those necessary to meet the requirements as stated.

The paragraph is as follows:—

In order to justify paying 8 per cent dividends, the net earnings of the company must be something over this amount. * * * Mr. Muller thought the surplus earnings should be half the cost of money. The Assistant Chief Commissioner in the 1921 judgment found that it was unescapable that some surplus should be earned. Mr. Sise testified the company believed the amount should not be less than 3.5 per cent. Mr. T. B. Macaulay testified to the same effect.

It would appear therefore that the company claims in addition to operating expenses, bond interest and a stock dividend of 8 per cent, 3.5 per cent as surplus over and above its regular stock dividend, or an actual earning of 11.5 per cent on its capital stock.

Under the sub-heading "Depreciation Expense" on page 36 of the company's brief the following appears:—

The method of ascertaining the proper annual charge for depreciation expense used by the company is the one commonly known as the straight line method. Under this method the amount of the depreciation loss to be apportioned in the accounting is determined by subtracting from the original cost of the property the net salvage which will be realized upon its retirement from service. The depreciation thus determined is then apportioned in equal increments throughout the various months and years in service of the property in question.

On page 38 of the company's brief the following statement is made regarding the depreciation rate calculated by the company:—

It was understood at the conclusion of the last rate case that when the company should come before the Board again in the future it would have prepared a detailed depreciation study based directly on its own plant and records. Through its witness Mr. Peterson the company has placed such a study in evidence in this case together with a table of deprecia-

tion rates which applied to the book costs of the various classes of property at the end of the year 1925, produce a composite rate of 5.41 per cent. The study and reasons supporting these rates are given in exhibits 84 and 85. The rates which represent Mr. Peterson's best judgment and which have been considered and approved by the chief engineer and the executive of the company, are now (since January 1, 1926), in use by the company in its regular monthly accounting.

From the foregoing it appears that in addition to the $11\frac{1}{2}$ per cent earning on capital stock as previously mentioned in the immediately preceding quotations from its brief, the company claims an additional earning of 5.41 on book cost of depreciable plant to become part of a "depreciation reserve." In the case of the Bell Company, the book cost of its depreciable plant is roughly \$100,000,000, while the capital stock is somewhat under \$50,000,000. An assessment of 5.41 per cent on 100 millions for depreciation reserve would amount to the same figure as 10.82 per cent on the 50 millions of capital stock. It would appear therefore that the company's demands when amplified by the inclusion of surplus and depreciation reserve amount to not 8 per cent on the capital stock but to an amount equal to 22.32 per cent on the capital stock.

It is quite clear that as between the right of the company to earn an 8 per cent dividend on its capital stock which was the first statement of its claim, and its right to earn a sum equal to 22 and a third per cent on an amount equal to capital stock, as set out in the amplification of its statement, there is room for wide divergence of opinion between the company who would get the money and the telephone users who would pay it. This divergence of view was strongly demonstrated by the evidence and arguments during and following the hearing.

It does not appear to be any part of the duty of the Board to distate to the company how its business shall be operated or financed. But when the company asks the Board's approval of a new tariff which so largely increases its rates, and bases its claims on grounds of such extreme financial urgency as it has done in this case, it becomes necessary and therefore proper for the Board to consider not only the rates now being and proposed to be, charged, but also the disposition by the company of revenues heretofore derived, and as well its proposals for the disbursement of future revenues.

There would seem to be no need to question the correctness of the figures shown in the company's accounting. There is no doubt that the monies received are accurately stated and that they have been disbursed as shown by the company's books. The question to be decided is not as to the correctness of the accounts or as to the methods of accounting, but as to,—

- (1) Whether the disbursements are warranted by sound business considerations;
- (2) In what proportion the disbursements are properly chargeable to revenue through tolls for service to subscribers, and what proportion to the stockholders of the company, either as capital investment or as charges against their revenue from tolls.

The company recognizes the responsibility of the Board in the following paragraph which appears on page 4 of its brief:—

The Board is created a judicial body to stand between the public service corporation and the public. Its duty is to see that the company does not make an unfair use of its property through using its franchise to derive excessive profits from the public and that its rates are not unduly discriminatory, either as between persons or between localities.

Particulars as to the expansion of the business of the company are found in the annual report for 1925.

The Bell Telephone Company of Canada was incorporated in 1880. It supplies telephone service direct to connected telephones or "stations" throughout the provinces of Ontario and Quebec. It also connects, under special agreements, with 129,221 non-company telephones or "stations" in the same provinces.

The number of company's telephones has steadily increased from 40,094 in 1900 to 376,361 in 1920 and to 589,321 in 1925.

The net earnings increased from \$881,523 in 1920 to \$5,366,019 in 1925. In 1915 the net earnings had been \$2,221,985.

The total assets, exclusive of certain stated items, amounted to \$7,498,762 in 1900; to \$62,050,089 in 1920, and \$109,174,692 in 1925. The gross total assets at the end of 1925 is given at \$114,288,769. These figures are from the company's annual report for 1925.

The total revenues from the operation of telephones in 1924 was \$24,208,411, and for 1925, \$26,168,977, an increase of \$1,960,566.

The total operating expenses for the same years was, for 1924—\$18,671,614; and for 1925—\$20,271,030; which gives a net increase of operating revenues over operating expense as between 1924 and 1925 of \$361,150.

The company operated under the same rate tariff from its commencement until May of 1919 when a flat increase of 10 per cent in rates was approved by the Board. The application of the company was based on "increased cost of labour and materials and other elements of cost affecting public utilities."

A further flat increase of rates of 12 per cent was allowed by the Board in April, 1921. This increase was granted on the claim of the company that, "The cost of labour and material has continued to advance rapidly and the increased rates approved by Order No. 204 have proved insufficient to provide for the applicant's requirements."

A third application for increased rates was refused by the Board in February, 1922.

Since the increases of 1919 and 1921 were granted to meet the then rapidly increasing costs of labour, material and incidentals, there have been substantial decreases in wholesale prices of food and other commodities and materials, labour costs generally have been reduced and the interest on money has gone down.

In view of the steady and rapid expansion of the company's activities and earnings since 1921 and the decreased and still decreasing cost of labour, materials and money since that date, it would seem necessary for the Board to examine very carefully into the statements of the company as to its operations and finances, in the light of the facts and arguments put forward by the contestants, before it approves of the levy of additional charges upon them by the company on the volume of business at present transacted to the amount of approximately two and three-quarters of a million dollars a year.

In this connection it would seem to be proper to state that an expert witness who appeared on behalf of the city of Montreal estimated the increased revenues that might fairly be expected to result from the increased tariff on the basis of the business of 1925, would be over half a million dollars more than the estimates of the company. The company's estimate of increased revenues was \$2,685,021, while the estimate of the expert mentioned placed the figure at \$3,264,390. The difference in result arose out of a difference in estimate as to the number of present subscribers, now served by one-party or two-party lines, who would take a four-party line service at a reduced rate, rather than pay the proposed increase of rates on their present service. There was also a difference of estimate as to the number of private branch exchanges that would be given up because of increased rates.

It is to be noted that one of the purposes named by the President in his annual report for 1925, as being in view in the request for increased rates was, "To permit of a proper return on the property used in giving service."

On page 4 of the company's brief the following statement by counsel appears:—

Compelling the use of the property at less than a fair return on its value is held in the United States to amount to confiscation. Is it any less confiscation in Canada? Unless

compelled to do so by competent legislative enactment it is the duty of the Board not to compel rates which are estimated to produce less than a fair return on the company's property, and by so doing to confiscate in whole or in part.

From the above quoted pronouncements of both the president and the counsel of the company it is plain that if the proposed increased rates are granted and are found to realize the estimate of the expert witness for the city of Montreal, instead of the half million lower estimate of the company, the company has very definitely, as a matter of argument, placed itself in a position to hold on to the greater revenues thus realized, instead of being content with the revenue as estimated by itself and placed before the Board as the limit of its present application.

The company in fact demands not only interest on its bonds and dividends on its capital stock, but it further definitely asserts the right to earn a "fair return on the company's property," whether derived from investments of their own money by its shareholders or coming directly from subscribers through tolls paid by them and appearing in the accounts of the company as accumulated surplus revenue, reserve for accrued depreciation, or in whatever form.

The company's balance sheet appearing in the annual report for 1925, shows an amount of \$23,295,998.96, as "Reserve for accrued depreciation" as at December 31 of that year. The same balance sheet shows "common stock" \$48,694,600, and bonds—1955—5 per cent, Series "A," \$30,000,000. Total assets are given as \$114,288,769.67. It appears therefore that the Bell Company's reserve for accrued depreciation, drawn from subscribers in charges for service and remaining unexpended, has been accumulating from year to year, until at the end of 1926 it had reached an amount equal to 70 per cent of the bond indebtedness, 47 per cent of its capital stock and 20 per cent of its total assets.

A "Reserve for accrued depreciation" is in fact an amount taken from earnings in addition to operating expenses and held in reserve ostensibly to be used in major renewals and replacements not included in charges for current maintenance. Any part not so used, automatically becomes a part of the assets of the company and really forms an addition to its capital. This view is very strongly taken by the Bell Company. On page five of his brief, counsel for the Bell Company says:—

It is to be observed that in the United States it has been definitely and finally decided by the Supreme Court that property represented by the depreciation reserve of a company is entitled to earn a return as property acquired in any other manner.

On page six the brief continues:—

The company submits that this decision is equally applicable to Canada. There is no distinction in the relation of the companies to the public between United States and Canada. . . . The company submits that at common law, it has the same right to its property and to the use of its property as have American companies to their property and to its use. Should this Canadian property be confiscated under competent legislative authority the company cannot seek legal redress for the confiscation.

Speaking broadly all material depreciates through use, time or change. If a company works a motor truck there are costs for current maintenance accruing from day to day to be paid for out of day to day earnings. But besides there is the certainty that no matter how carefully the truck is used or in how good condition it is kept by expenditures on current maintenance account, a time finally comes when it must be discarded and replaced. An adequate percentage taken from earnings during the useful life of the truck, in addition to costs of upkeep or current maintenance, provides for this inevitable event; and in due course replaces the old machine by a new one without impairing or burdening the capital of the company. This is an ideal application of the principle of a depreciation reserve.

But in the case of any widespread enterprise, and especially if it be a public utility such as a railway or the Bell Telephone Company, there is no final retirement of the property as a whole. The repair or replacement from time to time of the several units which make up its constituent parts, maintains it in good condition interminably.

There is need of adequate provision out of earnings for the costs of repairs and renewals in order that the system may be maintained at a proper standard of efficiency. But when that has been done there is no need of further withdrawals from revenue in order to provide for a condition of wholesale retirement which does not and cannot occur, while the enterprise is maintained as a going concern.

"Current maintenance" is of course provided out of day to day earnings. Major repairs and renewals are supposed to be charged to depreciation reserve. There is no definite line of separation between what may be charged as current maintenance and what must be charged to depreciation reserve. The allotment of the several charges is within the discretion of the company management. It is therefore obvious that the amount drawn from the depreciation reserve in any year is dependent in some degree, first upon whether the policy of the company regarding current maintenance is one of expanded or restricted expenditure, and second upon what proportion of the total cost of repairs and renewals is respectively charged to current maintenance and to depreciation reserve in the discretion of the management.

In 1925 the sum of \$4,562,116 was taken from the revenues of that year and transferred to depreciation reserve. In the same year the amount of expenditures for major repairs and renewals over and above current maintenance charges and paid for out of depreciation reserve was \$3,138,373, leaving an unexpended balance of \$1,423,743 taken out of the revenues from the tolls of that year and added to the capital of the company, for which subscribers received no value. In the four years 1922-1925 the total amount reserved for depreciation was \$15,040,013. The amount expended on depreciation was \$9,347,825 and the amount added to capital under the name of accrued depreciation reserve was \$5,692,188. During the period of fifteen years from 1911 to 1926 the average rate of depreciation charged against earnings by the company was 5.11 per cent.

I do not understand that it is any part of the duty of the Board to direct the Bell Company how it shall conduct its business,—how much or how little it shall charge to earnings in providing for a depreciation reserve. As I understand it, the duty of the Board is to allow the company rates that shall be fair to the subscribers and that will give the company a reasonable return on the capital invested by its shareholders. But when the company asks for approval of higher rates in order that it may increase the percentage that it has already taken from revenue in order to still further add to its capital contributed not by its shareholders but by its subscribers, I find myself unable to agree in sanctioning increased tolls asked for on that ground.

In stating the financial position of the company, as showing its need of largely increased revenues, the following statement is made on page 54 of the company's brief:—

The company's position is very plain. After contributing in operating expenses in 1925, \$692,081 from its depreciation reserve, it fell short of earning its dividend requirements by \$8,712. The shortage in fact was \$700,793 (\$8,712 + \$692,081).

The Bell Company has a service contract under which it purchases equipment and supplies from the Northern Electric Company. The Northern Electric Company manufactures telephone equipment and supplies the Bell Company not only with its products but acts as a wholesale purchasing agent for the Bell. Particulars as to the agreement between the companies were given.

It was shown that the total sales by the Northern Electric Company amounted in 1925 to \$20,570,750, and that of this amount \$11,883,000, or 57·8 per cent, was to the Bell. In 1924 the percentage of sales to the Bell as compared with the total was 55·6. There was no means of definitely establishing at the hearing whether the prices paid by the Bell Company were fair and reasonable or not. Clearly with such a volume of business passing between them, a very small margin might make a very great difference in the financial showing of either company.

Besides their contract there is an intimate relationship between the two companies. The Bell owns 50 per cent of the stock of the Northern Electric. The Western Electric Company of Chicago, which is a subsidiary of the American Telephone and Telegraph Company, owns 43½ per cent. The remaining 6½ per cent is said by the counsel for the city of Toronto to be owned in part by the directors of the Bell Company, thus giving that company control of an actual majority of the stock of the Northern Electric. As the Northern Electric is a development from the Bell and in its earlier days was owned entirely by the Bell, it can only be concluded that it is now a subsidiary of the Bell Company of Canada and that its activities are in fact directed by the management of the Bell. The Bell is therefore in the position of being both chief customer of and controlling shareholder in the Northern Electric. If the Bell buys too cheaply from the Northern Electric, the advantage to the Bell must be reflected in disadvantage to the Northern Electric. On the other hand, if the Bell pays unduly high prices, that should be reflected in the prosperity of the Northern Electric, and by corresponding depression in the finances of the Bell.

A comparison between the financial statement appearing in the brief of the Bell Company under the heading "Need for relief" and quoted above, and that of the Northern Electric, would seem to be in order.

The report to the shareholders of the Northern Electric for the year ending December 31, 1925, shows a balance of net profits for the year, after providing for depreciation, government taxes and interest on bonds (including amortization of bond discount), of \$1,520,717. The report continues:—

Regular dividends at the rate of 8 per cent per annum and extra dividend of 2 per cent have been paid and an amount of \$250,000 has been appropriated to the Employees' Pension and Benefit Fund, leaving an amount of \$670,717, to be carried to surplus account, which at December 31, 1925, amount to \$2,844,821.

In view of the volume of business between the Bell and the Northern Electric; of the proportion of its business with the Bell in comparison with all other customers of the Northern Electric, and comparing the financial statements of the two companies, I am compelled to reach the conclusion that either a revision of the contract between the Bell and the Northern Electric, or of the methods followed in the transaction of business between the two companies should precede any demand by the Bell Company for increased rates.

The Bell Company holds \$3,000,000 (or one-half) of the stock of the Northern Electric. The dividends on that stock are a part of the revenues of the Bell Company. It would appear that in 1925 the Bell received a ten per cent dividend on its Northern Electric stock; 8 per cent regular and 2 per cent extra or \$300,000 in all. But the profits of the Northern Electric for that year amounted to \$670,717 over and above the ten per cent dividend of \$600,000 and an appropriation of \$250,000 to the Employees' Pension and Benefit Fund of the Northern Electric. This amount belonged to the shareholders and was available for distribution amongst them. The Bell Company was entitled to one-half, or \$335,358. The decision not to distribute this amongst the shareholders, of whom the Bell was chief, but to carry it into the surplus of the Northern Electric, was in the hands of the Bell Company through its control of a majority of the stock.

The Northern Electric report shows that on December 31, 1925, the depreciation reserve of that company amounted to \$5,564,249 and that its surplus (available for distribution amongst shareholders), was \$2,844,821. At that date its bonds outstanding and not redeemed by sinking funds amounted to \$2,139,500. So that the total of its stock issue and bonds outstanding (the amount of money provided directly or indirectly by shareholders) was over half a million dollars less than the amounts at the credit of surplus account and depreciation reserve, derived in largest measure as it must have been from profits on its dealings with the Bell Company.

The only inference I am able to draw from the ascertained facts is that the Bell has made a contract with its subsidiary, the Northern Electric Company, whereby unduly high prices have been paid for material and equipment and that the Bell as the controlling shareholder in the Northern Electric has not permitted itself to benefit from the undue profits reaped by the Northern Electric. So long as the situation between the Bell and the Northern Electric remains as it now appears to me to be, I am unable to find justification in the financial position of the Bell Company for an increase in rates over those at present in force.

The company claims that its necessary expenditures are greater than can be properly met by its present revenues. It therefore asks for an increase in tolls as a means of producing increased revenue. The contestants ask that before granting the demand for increased tolls, the Board make reasonable inquiry as to what expenditures are actually necessary and generally what disposition is being made of the revenues now being received. Amongst the expenditures which were strongly challenged by the contestants was that made under a contract with the American Telephone and Telegraph Company, dated May 16, 1923. Commencing on that date the Bell Company of Canada agreed to pay the American Telephone and Telegraph Company \$300,000 a year in consideration of certain services to be rendered. It was further agreed that as the gross revenues of the Bell Company increased, the payments to the American Telephone and Telegraph Company should increase in fixed proportion. For the year 1925 the actual payment was \$390,000 and for 1926, \$420,000.

It was developed in this phase of the inquiry that the American Telephone and Telegraph Company held 32 per cent of the stock of the Bell Company of Canada. The holdings of Bell stock by individual shareholders of the American Telephone and Telegraph was not stated, but the conclusion seemed to be accepted that in fact the American Telephone and Telegraph Company through its own holdings of Bell stock and those of its shareholders, was in a position to practically control the policy of the Bell of Canada.

The stated reason as to why the Bell had entered into the agreement was that the American Telephone and Telegraph had formerly supplied certain information and service free of charge; but that in 1922 it had declined to continue the services hitherto rendered without payment. Such an arrangement had been in force for a number of years between the American Telephone and Telegraph Company and its Bell subsidiaries in the United States, and the American Telephone and Telegraph decided that it could not give to the Bell of Canada what it sold to companies occupying a somewhat similar relationship in the United States.

It was not made altogether clear just what were all of the services rendered to the Bell Company under the contract, nor what was the fair cash value of such services as were actually rendered. Generally speaking, the contract made the Bell full partner with the American Telephone and Telegraph in all knowledge and improvements originated or acquired by the latter. It was represented that the American Telephone and Telegraph kept a large and costly research staff constantly at work and that the results of the work thus done were of great

practical value to the Bell, without charge except the annual payment under the contract. It was represented that the Bell was thereby relieved from making costly and probably fruitless experiments; was kept abreast of every improvement and was able to standardize its methods and equipment to an extent that would not otherwise have been possible.

On the other hand, it was suggested that to purchase desired improvements from the American Telephone and Telegraph would have cost much less than the lump sum agreed to be paid and that the agreement, so far as the Bell was concerned, placed in the hands of the American Telephone and Telegraph all initiative towards improvement or invention in the science, in which, above all others, improvement and invention might reasonably be expected to be most active within the next few years.

It must be accepted as a fact that a research department such as that maintained in New York by the American Telephone and Telegraph may produce valuable results. It is also a fact that the more complete its organization, the more effective its work and the greater the business interests behind it, the more readily it may be used to kill as well as to create invention. It is not inconceivable that if an invention comes to the attention of the American Telephone and Telegraph research bureau and is approved as having merit, that before it is accepted for operation, the management carefully considers whether the present interests of the present company will best be served by putting it into operation or putting it on the shelf.

The connection between the Bell and the American Telephone and Telegraph is of long standing. The research bureau of the latter company has been at work for many years. The invention of machine switching did not come from the research bureau of the American Telephone and Telegraph Company. It is accepted as a great advance over manual switching in large cities. The Bell Company began the installation of machine switching in the cities of Toronto and Montreal four years ago and will not complete the machine installation in these cities before 1936. The telephone systems of the four western provinces of Canada have been operated by machine switching in all the large cities for many years. The delay in introducing machine switching in the two great cities of Quebec and Ontario by the Bell Company is not evidence that its connection with and subordination to the American Telephone and Telegraph has been of advantage to its subscribers by giving them service ahead of or even abreast of the times. Whatever benefits may have accrued to the company by reason of its connection with the American Telephone and Telegraph, there can be no question that in the vitally important matter of machine switching, subscribers in all the large cities of Ontario and Quebec have suffered from delay very much more greatly than subscribers in other systems not so closely connected with the American Telephone and Telegraph.

It was stated at the hearing that the lump sum agreed to be paid by the Bell to the American Telephone and Telegraph Company on the contract under consideration, would amount to approximately one-seventh of the net revenues of the company.

I am unable to find that the company should be authorized to levy increased tolls upon its subscribers in order that so large a proportion of its net revenue might be transferred to the American Telephone and Telegraph without more definite evidence of value received.

As the Bell Company is an extensive and well managed enterprise, and as it has regularly paid an 8 per cent dividend, the selling value of its shares has had a fairly wide range and usually well above par. The total share capital authorized is \$75,000,000, of which \$48,694,600 has been issued and on which 8 per cent dividend has been consistently paid. Of course the percentage of dividend is a matter of judgment of the management subject to the financial position of the company as it stands from time to time.

If the market value of money is say 10 per cent and Bell stock only paid a dividend of 8 per cent, the selling value of its stock would naturally be below par. That is, \$100 invested in a share of Bell stock and drawing only 8 per cent dividend, would bring the owner \$8 a year. If the standard rate of interest at that time were 10 per cent, \$80 invested at that rate would bring the owner \$8 a year. Therefore the \$100 of Bell stock yielding an 8 per cent dividend would only be earning the same amount as \$80 otherwise invested. Under that condition, the value of Bell stock would be below par. An investor would then only pay for a share of Bell stock such price as he might expect the same amount of his money to yield, if otherwise invested.

On the other hand, if the general value of money which had been 8 per cent dropped to 6 per cent, so long as the Bell Company paid 8 per cent, \$100 invested in a share of Bell stock would give the same return as \$133.33 otherwise invested at 6 per cent. Therefore during that condition of the money market Bell stock would naturally be above par; that is worth more than \$100—just how much more would depend on many and changing circumstances. As the company sold \$30,000,000 of five per cent bonds in 1923, it is safe to assume that money at that date was certainly not worth 8 per cent, probably not more than 6 per cent.

In the years 1921 to 1925 the company sold to shareholders \$17,843,900 stock at par. At the low average market value of the stock in each month in which sales to shareholders were made, this stock had a marketable value of \$21,373,117 or a difference between the par value at which it was sold and the minimum market value at time of sale of \$3,529,217.

Money received from sales of stock is the original capital of a company. If the stock sells below par, as is frequently the case, the company must stand the loss. It therefore appears reasonable that if stock issued will sell above par, the company should have the benefit. In some instances, the company did take the benefit of the selling value of the stock when it went above par. In that case the actual value of the stock was vested in the company and became part of its assets. But in the case of the stock sales mentioned between 1921 and 1925 inclusive, in which the sales were at par, the individual shareholder and not the company got the benefit of the difference between par and market price.

The practice of the company in selling shares worth more than par to its shareholders at par was defended by the president of the company. It was stated that it was a not unusual practice with prosperous companies. On this point it would seem to be proper to draw a distinction between a company engaged in competitive business and a company having a monopoly in operating a public utility. In the case of the competitive company the burden of its acts rests upon itself. But in the case of the company whose service is a monopoly and whose tolls are fixed or varied on the responsibility of public authority, presumably having regard for the public interest, I am unable to concede that the company should be authorized to charge tolls which have in view the payment of an 8 per cent dividend on stock which did not realize for the company the increased assets that its actual value made available, to the amount of \$3,529,217 on the \$17,843,900 of stock which was sold to shareholders at par in the years 1921 to 1925.

In this connection it is worthy of mention that the financial columns of the *Montreal Star* of February 18 last report Bell common stock as selling at \$146½ at the opening of that day's market, jumping rapidly to \$158½, the highest level since November, 1915. After the peak of \$158½, there was a reaction to \$152, with a subsequent recovery to \$153, the net gain during the day being 8 points. The opening price of \$146½ indicated a value of money, expressed in terms of Bell Company shares expected to pay an 8 per cent dividend, of less than 6 per cent. Increased tolls that would enable the company to earn a 3.5 per cent surplus over and above the 8 per cent dividend, and in addition substantial

increases in depreciation reserve, when money for Bell Company shares is freely offered at less than 6 per cent, would not seem to me to have sufficient warrant.

It was stated during the hearing that the program of development and improvement by the company involved capital expenditures of \$87,000,000 within the next five years. The total assets of the company at the end of 1925 amounted to \$114,000,000. An addition of \$87,000,000 would be more than 75 per cent of the present total. It is difficult to appreciate the useful purpose of such large additions to or changes in the present plant and equipment as would involve such large expenditures in such a short time. That, however, is not a concern of the Board. But I do understand it to be a concern of the Board to give the company due notice that capital expenditure made for the benefit of stockholders cannot be charged to subscribers in increased rates, without convincing evidence that the best interests of subscribers as well as shareholders will thereby be served.

The company is in process of installing machine switching apparatus in the cities of Toronto, Montreal and Quebec. Its present program in regard to these cities was begun in 1924 and will not be completed until 1936. No suggestion was offered that the lesser cities or towns of the two central provinces throughout which the Bell has a monopoly of telephone service, were to be given the benefit of the modern apparatus. While the suggestion was made that the installation of machine switching in Toronto and Montreal was a costly operation, it was not asserted that it would involve the expenditure of \$87,000,000 or any considerable part of that amount.

It was agreed by witnesses both for the company and for the contestants that the installation of machine switching would mean substantial savings to the company in operating expenses. That being accepted, there would seem to be no ground for increased tolls because of capital investment made with the express purpose of reducing operating costs.

On page 54 of the company's brief the statement is made that,—

In 1926, assuming the estimated last three months as actual, the company fell short of earning its dividend by \$1,428,000.

* * * * *

According to Mr. Sise's rebuttal testimony it is estimated, based on a careful study of 1927, that if the present rates remain in force, the company will fail to earn its dividend by \$2,007,000.

It would appear from this that there were extraordinary expenses in 1926, as compared with 1925, and still more expected in 1927. Of the extra expenses in 1926 over 1925 there would of course be the difference in percentage going to the credit of depreciation reserve, which was 4.75 per cent in 1925 and 5.41 in 1926 and 1927. On a depreciable plant of, say, \$100,000,000 that would amount to \$660,000. There was also an increase of nearly a million dollars in current maintenance, as between 1925 and 1926. The large increase in this account was said to have arisen out of the changes from manual to machine switching in progress in Toronto, Montreal and Quebec. But it is not apparent that current maintenance should be charged with any part of the extra expense following upon the installation of a new system of operation. It would seem fair that whatever extra expense was entailed by the installation of machine switching should be a part of the capital cost to be borne by the shareholders for the sake of the increased efficiency of the service they were thereby able to give, and also for the sake of the greater economy in operation they were able to attain.

Even if the higher current maintenance charges during installation of the new system were properly chargeable to current revenue, it would be entirely improper that tolls should be fixed on the basis of these higher charges, to be effective after the economies of the new system had accrued.

In his statement appearing in the company's report for 1925 the president gives as the first reason for the application,—

To establish a more equitable schedule of rates, removing inequalities and discriminations which have arisen from changed conditions in the communities served.

It is of course a fact that changed conditions may increase or decrease the value received by a telephone subscriber and that therefore, changes of rates so that they shall be more nearly proportioned to value of service, are in order from time to time. It does not appear, however, that a radical readjustment of rates should be accompanied by a radical gross increase. In the case of the present application, a proposed gross increase of 2½ millions a year is proposed to be placed in by far the largest proportion upon the business phones in the cities of Montreal and Toronto. If there were no gross increase proposed, the question of the proportion of gross revenue to be paid by the various classes of service could be more easily and amicably adjusted. If that were once settled and an increase of rates ever became necessary, all telephone users would pay in equal proportion and there would not be the sense of grievance that prevails in regard to the present application under which a special class is singled out to bear very much the greater part of the burden.

I am unable to concede that a proper readjustment demands that the rates shall be increased as contemplated by the present application.

In making its claim for increased rates the company asserts the right to earn a surplus of 3·5 per cent over an 8 per cent dividend on capital stock; it also claims an earning of 5·41 per cent on its depreciable property, which is an increase of ·3 per cent on the average of the past fifteen years; it also claims the right to earn dividends on the estimated total value of its property.

The new schedule of rates proposed is of course intended to meet these several claims. It therefore, to that extent, provides for an increased earning by the company without regard to service rendered the subscribers.

The evidence brought before the Board has in my opinion established,—

- (1) That the rates approved by the Board in 1921 were not only adequate but ample to meet the proper requirements of the company as of that date.
- (2) That since 1921 there has been a continuous and regular expansion of the company's business accompanied by continuously substantial and increasing profits on operation.
- (3) That it was not established by evidence at the hearing that there had been any necessary increase in basic costs of any kind since 1921.
- (4) That common knowledge of the decreased costs of food, labour, materials and money since 1921 was confirmed at the hearing.

Having regard to these facts, I am of opinion that the company has failed to sufficiently support its application, and that the application should be dismissed.

COMMISSIONER LAWRENCE:

I agree with the judgment of Mr. Commission Oliver, and wish to say that the following extract from the proceedings of the Board of November 25, 1926, of the cross-examination of Mr. C. F. Sise, which is self-explanatory, might be of interest to the telephone subscribers of Ontario and Quebec.

C. F. SISE, CROSS-EXAMINATION RESUMED BY MR. GEARY

Thursday, November 25, 1926 (Vol. 485, p. 16715)

Q. What is your service contract expense, in 1925?—A. \$390,000.

Q. And in 1926?—A. \$420,000.

Q. And in 1927, estimated?—A. \$450,000.

Q. That is, under the present rates?—A. Yes.

Q. Under the rates asked for, how much would they be in 1927?—A. It is shown on exhibit No. 176.

Q. How much?—A. \$480,000.

Q. That is shown on what amount, on the \$33,184,000 as shown in exhibit 176; is that right?—A. Yes, that is right.

Q. That is really on the basis of \$32,000,000, is it not?—A. I worked it out, Mr. Geary. I think it must be that. On the basis of \$30,000,000, it is \$450,000, and on \$32,000,000 it would be \$480,000.

Q. So that you note an increase to just \$816,000 to get an extra \$30,000; you make it \$510,000, is that right?—A. Yes.

Q. That is, your revenue, if you get this proposed increase in 1927 would provide the American Telephone and Telegraph Company automatically with an increase of \$30,000?—A. Yes.

Q. It would entitle the American Telephone and Telegraph Company to that amount of money?—A. Yes.

Q. And bring your receipts within \$816,000 of the amount required to give them still another \$30,000?—A. That is right.

Q. The point of my question is this, that automatically and without any further growth in business at all, an increase of rates would immediately jump your contract expenses up \$30,000?—A. That is correct. The contract speaks for itself. It says "Payment on revenue."

Q. You do not dispute that that is the case?—A. No, sir.

Q. That is, without any extra service or anything of that sort.

Commissioner LAWRENCE: Do I understand that that is without any extra service?

Mr. GEARY: If the company were to get the increase in rates it asks for, there would be \$30,000 more payable to the American Telephone and Telegraph Company at once, without their having to take on any extra services at all, no extra complexity of plant, or anything like that. That is, the increase in rates automatically increases the payment to the American Telephone and Telegraph Company.

Mr. Oliver has explained a considerable part of the relationship between the Bell Telephone Company, the Northern Electric Company and the Northern Electric Manufacturing Company.

Also between the Bell Telephone Company and the American Telegraph and Telephone Company, but I think there should be an investigation into the transactions between these companies, for a contract that will automatically, without any further growth in business or any extra service, immediately jump the contract expenses up \$30,000, is unfair to subscribers of the Bell Telephone Company.

I understand that the law does not permit of an investigation into the affairs of the companies mentioned above, and think that an amendment along this line might be considered.

APPLICATION MCGREGOR & MCINTYRE, LIMITED, TORONTO, ONT., IN *re* ALLEGED OVERCHARGES ON SHIPMENT OF DERRICK—CANADIAN PACIFIC RAILWAY

Ruling of Board Dated 14th March, 1927

The applicant company's claim is set out in a letter dated September 16, 1926, which reads as follows:—

We filed a claim against the Canadian Pacific Railway claiming that as this was bridge builders' erection equipment, the actual weight of car and contents, less 50 per cent should be applicable, whereas under the Canadian Pacific's file 160375, they declined it, stating it should come under classification of cranes and derricks, railway or wrecking, giving as their authority item 2, page 26, Supplement 10 of Canadian Classification No. 16.

The item under which we are claiming 50 per cent of the actual weight of car and contents, is No. 46, page 116 of Classification No. 16. The shipment actually consisted of bridge builders erection equipment, containing frame, boom, rigging, engines, etc., and was of such a construction that it could be knocked down for shipping, as it was in this instance. Our principals also advise us that it is altogether different from a railway derrick, in that the latter is a permanent structure. This shipment was on a car supplied by the shipper and we feel that our contention is correct, and would ask that you kindly give a ruling as to the correct rate to be applied in this instance.

A copy of the application was sent to the Chairman of the Canadian Freight Association who filed the following submissions:—

This particular derrick was one that could not be unloaded from the car as it was part of the car itself and was one that could only be operated from a railway track. All such articles are charged the actual weight of car, trucks and contents, see item 2, page 26 of Supplement 10, item 82, page 111 of Classification No. 16.

On investigating I find that the car, subject of correspondence, was originally built and equipped by the Canada Foundry Company at Davenport, Ont., was later absorbed by the Canadian Allis-Chambers Ltd., and in 1921 was disposed of to Messrs. McGregor and McIntyre, Ltd. The understructure is entirely of steel, specially designed and constructed for the permanent reception of a contractor's outfit particularly building of bridges, and consists of a crane or derrick, donkey engine, winch and an appliance for moving the car back or forward on the track. If the crane or derrick and other parts of the outfit were removed from the car, it could not be used in ordinary service without being practically reconstructed. The derrick being a permanent fixture is operated from the platform of the car, on which it is constructed, and is never unloaded from the car at the point where used. It is a car of practically the same underconstruction as all of the wrecking cars equipped with a crane or derrick used by the railway companies, except that the crane or derrick of the railways is of a shorter arm construction than that used generally in the building of bridges and other classes of construction work.

To which the applicant company replied:—

The car in question has an understructure of steel, and although used for the sole purpose of transporting bridge-building erection outfits, it certainly could be used for other purposes by the simple way of unbolting the engine, base of boom, winch, etc., and removing them from the car.

In transit this car ceases to be a derrick, in that the boom and rigging is dismantled and loaded on another car and therefore is not a permanent fixture as inferred by the Canadian Freight Association. The articles being bolted to the floor is similar to any other shipments such as traction engines and threshers being blocked and spiked to the floor of a car, and could be easily removed by unbolting.

This erection equipment, we admit, is not unloaded after once being set up after it has reached the point where it is to be used, till the work is finished, and then the boom and rigging are again dismantled; although if unloaded it could still be used as erection equipment and the car would still remain a car and could be used for transporting girders, beams, etc.

This outfit differs from the railway cranes which the writer has seen, in that the boom and arm are fabricated accordingly to length required, and the base remains stationary, the arm swinging on a swivel on the base, whereas the railway cranes were of a solid arm construction and swung with the base.

Ruling

The Board ruled that item 2, page 26, supplement 10 to Canadian Freight Classification No. 16, in effect at the time the shipment moved, was properly applicable, and that the shipment in question consisted of a derrick on its own wheels.

IN *re* RAILWAY MAIL SERVICE

Ruling of Board dated March 11, 1927

Complaint was made by the General Superintendent of Postal Service that the Canadian National Railways proposed to operate their train No. 6 out of Sarnia as a fast train, thereby eliminating all stops between Sarnia and London, and that if the stops for important places such as Strathroy, Watford and Wyoming were eliminated, the postal car service would be practically worthless.

The Chief Operating Officer of the Board, who investigated the complaint, reported among other things that the existing passenger service appeared to be satisfactory, and that no complaint had been made to the Board since train No. 6 was placed on the present through schedule making no stops Sarnia to London.

Ruling

The Board ruled that it did not consider it should attempt to rearrange passenger service having regard to mail service alone; that passenger trains are run primarily for passenger service; and that it is not the function of the Board to make train schedules for the carriage of mail.

APPLICATION ROSS LEAF TOBACCO COMPANY, LIMITED, IN *re* TRANSIT RATES ON RAW
LEAF TOBACCO

*Joint Report of Assistant Chief Traffic Officer and Counsel, dated March 9, 1927,
adopted as the Ruling of the Board.*

The application was heard at Toronto, February 22, 1927. Mr. E. H. Villar, Secretary-Treasurer of the company, appeared for the applicants, and Mr. G. C. Ransom for the Canadian Freight Association.

The applicants asked for special rates from St. Thomas to the seaboard, via Kingsville, with stop-over privileges at Kingsville, in order that the tobacco may be completed and then shipped to the seaboard. It is not alleged that the present rates are unreasonably high, nor that in refusing stop-over privileges at Kingsville the railways are unjustly discriminating against the applicants and in favour of other industries similarly situated.

The principal ground upon which the Tobacco Company bases its application, as developed by the correspondence and at the hearing, is, shortly, that its endeavour to establish a new industry, in connection with which a large sum of money has already been invested, should be assisted. It was pointed out to Mr. Villar that the Board has held that its jurisdiction as to tolls concerns only their reasonableness; that no matter how much the development of an industry may be in the public interest, the Board is not authorized to be an arbiter of industrial or public policy, and cannot strike a low toll basis independent of its reasonableness (*Crushed Stone, Limited, et al v. Grand Trunk Ry. Co.*, 23 *Can. Ry. Cas.* 132), unless of course unjust discrimination prohibited by the Act is shown to exist; that the Board is not justified in ordering the fixing of experimental tolls, since it has not been established that the tolls charged are unreasonable (*British Columbia News Co. v. Express Traffic Assn.*, 13 *Can. Ry. Cas.* 176); that the Board cannot take into account matters of business policy and railway administration, but can only inquire whether tolls are excessive or unfair. *Western Ontario Municipalities v. Grand Trunk, Michigan Central, and Pere Marquette Ry. Cos.*, 18 *Can. Ry. Cas.* 329.

As to the stop-over privilege at Kingsville in order that the tobacco may be completed and then shipped to the seaboard, Kingsville is located on the Pere Marquette Railway, 97 miles west of St. Thomas. As the Pere Marquette ends at St. Thomas, it publishes no rates from that point to destinations east. The tobacco is back-hauled locally by the Pere Marquette from St. Thomas to Kingsville, where it is unloaded, reloaded when cured, and forwarded under a joint tariff to the seaboard.

The stop-over privilege applies usually in connection with through rates, the traffic, when forwarded from the stop-over point, being subject to the through rate plus the stop-over charge and out of line haul charge, if any. Since there is no through rate in effect from St. Thomas via Kingsville to the seaboard, and as the movement is a combination of the local rate from St. Thomas to Kingsville, and a joint rate from the latter point, it is not a case where the stop-over arrangement applies, even assuming the Board had power to order that the privilege be granted.

It was also pointed out to the applicants at the hearing that the Board, by may rulings prior to the consolidation and revision of the Railway Act, 1919, at any rate, had decided that shippers were not entitled to a stop-over privilege as a matter of right, that it was entirely discretionary with the companies, unless here again it was shown that the discriminatory clauses of the Act had been or were being violated.

In the application for a stop-over privilege on telephone poles, it was held that the creosoting of telephone poles in transit is not a customary or usual service in connection with the business of a railway company, within the meaning and intent of subsection (e) (1) of section 312 of the Railway Act, as amended in 1919, and that, therefore, the Board is without jurisdiction to require companies to give the service asked for, unless necessary to intervene to prevent unjust discrimination or difference of treatment. *Province of Alberta v. Canadian Pacific Railway Co.*, 27 Can. Ry. Cas. 317.

For these reasons our recommendation is that the application be dismissed.

IN RE RATES ON BITUMINOUS COAL, CARLOADS, FROM ERIEAU, ONT., PERE MARQUETTE RAILWAY AND MICHIGAN CENTRAL RAILROAD

Judgment of Assistant Chief Commissioner, dated March 26, 1927, concurred in by Chief Commissioner, Deputy Chief Commissioner and Mr. Commissioner Boyce.

Application is made by the Canadian Cannery Limited, for an informal ruling on the question of rates applicable in October and November, 1924, on bituminous coal, in carloads, from Erieau, Ont., to Waterford, Ont., via the Pere Marquette and the Michigan Central Railways. It is set out that the Michigan Central Railway charged at the rate of \$1.40 per ton. Applicants submit that the 90 cent rate from Erieau to Hamilton is the maximum which should not be exceeded under the long and short haul clause. It is represented by the railway that two carloads of coal are concerned. The railway states the cars were shipped on November 4, 1924.

The applicants refer to section 328 of the Railway Act of 1919 as classifying freight tariffs. Then, reference is made to section 329, subsection (3), which deals with special freight tariffs. Reference is also made to subsection (4) as dealing with competitive tariffs.

Under R. S. C., 1906, chapter 37, section 315, subsection (5), it is provided: "The Board shall not approve or allow any tolls which for the like description of goods . . . carried under substantially similar circumstances and conditions in the same direction over the same line is greater for a shorter than for a longer distance, within which such shorter distance is included, unless the Board is satisfied that owing to competition it is expedient to allow such toll."

Under the legislation above cited, one criterion of what is forbidden is found in the consideration of whether the movement was "in the same direction over the same line." The successor in the Railway Act of 1919 of this provision is to be found in section 314, subsection (5). With one exception, the wording is identical—the change is the substitution for the words "over the same line" of the words "over the same line or route." The additional word "route" introduces a new feature.

Section 326, subsection (3) of the legislation of 1906, is the predecessor of section 329, subsection (3) of the present Act.

The legislation of 1906 sets out what special freight tariffs are to specify. The only portion which it is necessary to quote is that dealing with the long and short haul clause, viz., "And greater tolls shall not be charged thereon for a shorter than for a longer distance over the same line in the same direction, if such shorter distance is included in the longer."

Here again what is significant are the words "over the same line".

Section 329, subsection (3) of the legislation of 1919 is in identical words with section 326, subsection (3) of the previous Act, both as to the portion of the subsection which has been quoted, as well as in the case of the portion which has not been quoted. Here again the significant words are "*over the same line*".

The difference in wording which has been pointed out must be given weight. The application as launched deals with a special freight tariff which, in terms of the application, is treated as falling within section 329, subsection (3). The situation then is that under existing legislation section 314, subsection (5), is applicable to a movement "*over the same line or route*". Section 329, subsection (3), which the applicant considers is governing, is concerned with the movement "*over the same line*."

The word "route" implies two or more lines of railway over which the movement takes place. The word "line", having in mind the amendment by Parliament, means something different from "route". "Same line", must mean one line.

The rate to Hamilton, which is appealed to as a maximum, necessitates a movement over the Pere Marquette, the Michigan Central and the Toronto, Hamilton and Buffalo Railways. It is urged that while the Toronto, Hamilton and Buffalo Railway is a separate company under a management separate from the Michigan Central, both of these railways are constituent parts of the New York Central Railway. Even if this were accepted as conclusive, there would have to be borne in mind that there is another line, the Pere Marquette, participating in the movement. As a matter of fact, however, the Canadian Pacific Railway is also interested in the Toronto, Hamilton and Buffalo Railway.

The movement from Erieau to Waterford involves a movement over two lines. Neither Waterford, the shorter distance point, nor Hamilton, the longer distance point, is, on the facts stated, on the "same line"; consequently, the application fails.

COMPLAINT CANADIAN LUMBERMEN'S ASSOCIATION, *et al*, in re LINE HAUL CHARGES AND TRANSIT RATES

Judgment of Assistant Chief Commissioner March 31, 1927, concurred in by Deputy Chief Commissioner and Commissioners Messrs. Boyce and Oliver.

The matter involved is connected with, and arises out of the *Application of the Canadian Lumbermen's Association for a ruling of the Board in the matter of charge for extra haul out of the direct run on lumber shipped from Pembroke, Ontario, to Ottawa for working and reshipment to Toronto and points west thereof, via Canadian National Railways*. In this application, the report of the Chief Traffic Officer which follows, issued as a ruling of the Board in the matter. The report in question sets out, with particularity, the questions which were involved, and it appears to be of advantage, in connecting up the matters concerned in the application, to cite the report *in extenso*. The report is as follows:—

The question here at issue relates to the propriety of assessing a charge for extra haul out of the direct run with respect to lumber shipped from Pembroke to Ottawa for dressing, etc., and reshipment to points Toronto and west thereof, which is handled via Canadian National Railways. The written submissions of both applicant and the railway company have been filed with the Board.

The regulations governing stop off and reshipping on lumber, carloads, for dressing, etc., are contained in Canadian National Railways Tariff C.R.C. No. E-697. The tariff stipulates that,—

Shipments of rough lumber, carloads, for dressing, resawing, kilndrying or sorting and reshipment, within six (6) months after arrival at stop-off point, may be given the benefit of through rate, from original shipping point to final destination, plus one (1) cent per 100 pounds, minimum \$5 per car for stop-off (provided stop-off point is on the direct run see rule (C) under the conditions shown herein).

Rule C which is referred to provides:—

C. If stop-off point is not in the direct run, a charge of 1 cent per ton per mile (minimum 20 miles) for haul out of direct run will be made in addition to stop-off charge, except that such charge will not be made between Sudbury Junction and Sudbury, Ont., on lumber for dressing at Sudbury, Ont., and reshipment to points south of Sudbury Junction, Ont. Short line mileage to govern on competitive traffic.

With respect to traffic originating on the Canadian National Railways at Pembroke and destined to Toronto, there are three available routes: (1) via Golden Lake and Scotia Junction; (2) via National Junction and Ottawa; and (3) via National Junction and Rideau Junction; the mileages via those routes being 301.7, 337.2, and 322.4, respectively.

Applicant sets out that traffic from Pembroke to Toronto or points west is handled by the Canadian National Railways via Ottawa; that the railway company contends that, as the short mileage is via Golden Lake and Scotia Junction, when the traffic is consigned for dressing, etc., at Ottawa and reshipment, they are entitled to a charge for extra haul out of the direct run based on the difference between the mileage from Pembroke to Toronto via Golden Lake and Scotia Junction as against the mileage via National Junction and Ottawa. Applicant contends that as the railway company undertakes to move this traffic through Ottawa for reasons of economy or service or both, by so doing they establish the movement via Ottawa as the natural route for this traffic, and consequently are not entitled to make a charge for extra haul out of the direct run.

Counsel for the railway company states that the rates and distances from each individual station must be dealt with specifically; that the rate on lumber from Pembroke to Toronto is based on a constructive mileage scale which is via Scotia Junction. He further states that if the shippers were prepared to pay on the basis of the actual mileage via Ottawa they might have some argument against the assessment of an out of line haul charge. In the issue that is here presented, I do not see that there is any relationship between the rate itself, which is not in question, and the charge for a haul out of the direct run. However, the foregoing statement of counsel for the railway company is particularly interesting for the reason that the specific lumber rates to which he refers are built up on a mileage scale, and under this mileage scale the same rate applies for distances over 300 but not over 350 miles. It will be noted, therefore, that regardless of the mileages via the three routes, varying from 301.7 to 337.2, they would all take the same rate under the mileage scale on which the tariff is constructed. Consequently, as the rate constructed on the mileage through Ottawa would be the same as through Scotia Junction, in the terms of the railway company's submission it appears that it agrees that the shippers have an argument against the assessment of a charge for out of line haul.

However, in my opinion the proper determination of the issue here presented really lies in the answer to the question, why is a charge for haul out of direct run justified and authorized? When the traffic is stopped off at a point on the direct run and reshipped within six months it is entitled, under the terms of the tariff as already quoted herein, to the through rate plus 1 cent per 100 pounds, minimum \$5 per car, for stop-off. If, however, the stop-off point is not on the direct run, obviously additional service is involved over and above what is required of the railway company when the stop-off point is on the direct run, consequently it has been held that this additional service justifies some extra charge therefor over and above the through rate and the stop-off charge, and which is authorized by the tariff provision already quoted.

It will be further noted that the charge of 1 cent per ton per mile (minimum 20 miles) for haul out of direct run applies "*if stop-off point is not on the direct run.*" It is stated that although the mileage via Scotia Junction is shorter the traffic here involved is moved through Ottawa for the convenience of the railway company and in the interest of being able to give better service to the traffic. Whatever the reason, if the traffic is handled through Ottawa, how can it be held that Ottawa is not "*on the direct run,*" and how can a charge which is justified and authorized for an additional service be with propriety assessed when no additional service, either in accord with the spirit or the wording of the tariff provision, as I see it, is performed?

The Interstate Commerce Commission apparently considered and dealt with a similar issue to what is here involved, and in the case of *Rea-Patterson Milling Company v. M.K. & T. Ry. Co.*, Unrep. Op. A-653, stated:—

Where the back haul from Coffeyville to Parsons was an additional service performed by the carrier for his own convenience, a charge exacted for such service was unreasonable.

In my opinion a charge for haul out of direct run in this case is not shown to be justified or authorized by the railway company.

Application involving the same principle was lodged by the Canadian Shippers' Traffic Bureau on September 21, 1925. Written submissions from the applicant and the Canadian National Railways were received and considered.

The Board thereafter ruled that the complaint fell within the principle referred to in the report quoted above and was, therefore, governed by the conclusion therein.

On December 21, 1925, the Canadian National Railways asked that before the ruling in the Pembroke Case was applied, either generally or to the present case, there should be a public hearing. Under the right reserved under section 19, subsection (2) of the Railway Act, the request for a public hearing was granted.

Subsequently, and before hearing had been held in this matter, the Canadian National and the Canadian Pacific Railway Companies issued amendments to various transit tariffs which provided, *inter alia*, that "The out of line haul will be the difference between the distance via the shortest route from point of origin to final destination, and the shortest distance from point of origin to final destination via the stop-off point." The tariff provision prior to this time had merely stipulated that if stop-off point is not on the direct run, the charge as specified would be made for haul out of direct run.

Under date of May 26, 1926, the Canadian Lumbermen's Association made complaint against these tariff amendments and asked for their suspension pending hearing. An examination of the tariff amendments proposed showed that the effect thereof would be to set aside the ruling of the Board in the Pembroke case above referred to, a review of which ruling was still pending as a result of the application of the railway company; further, that the change in tariffs would, in some cases, constitute an advance, although an advance symbol was not shown in the tariffs, nor was statutory notice given in the case of Canadian National Tariffs C.R.C. Nos. E-697 and 1069.

By Order No. 37681 of May 29, 1926, the tariffs of the Canadian National and Canadian Pacific containing the proposed rule, were suspended. Other railway companies in eastern and western Canada have also published a similar rule; and the disposition hereinafter directed in this matter should cover the tariffs of the other railway companies as well.

At the hearing of this matter in Ottawa, November 4, 1926, the Canadian Shippers' Traffic Bureau, the Canadian Lumbermen's Association, and others, appeared in opposition to the suspended rule.

The railway companies contended that they had always considered that the out of line haul for which a charge is assessed, represented the difference between the distance via the shortest route from point of origin to final destination and the distance between said points via the stop-off point; that this having been their interpretation and practice, the change in wording was simply for the purpose of clarifying the tariff in view of some disputes having arisen under the wording that had been contained in the tariffs for many years past. It was admitted that the effect of the changed wording of the rule would be to nullify the ruling of the Board in the Pembroke case, and which ruling, under a similar state of facts, would be of general application. It was admitted by the carriers that even if the traffic did not move over the short line mileage, the latter would be used as a determining factor in assessing charge for out of line haul.

The Canadian Lumbermen's Association, at the hearing, alleged that the rule concerned, as contained in the amended wording and interpreted as above set out, had not been enforced in all cases in the past. Written submissions bearing on this were filed and were submitted to the railways. Other tariffs governing transit arrangements, on file with the Board, show a number of instances where traffic may be stopped off at a point which is not on the shortest direct line, without being subject to a charge for extra haul. This reveals that there has not in the past been a rigid uniform application of the practice, or rule, such as now proposed in the suspended schedules, but that on the other hand there have been apparent, in practice as well as under the provisions of certain tariffs, exceptions to such a rule or practice.

On consideration, the ruling in the Pembroke case should be reaffirmed. The justification for the collection of a charge for an out of line haul is the performance by the railway of an additional service beyond what is involved when the stop-off point is on the direct run—the direct run being the route over which the traffic moves. When the stop-off point is on the route over which the traffic moves between point of origin and final destination, there is no justification for the charge.

Order should, therefore, go disallowing, in the tariffs under suspension by Order No. 37681, as well as all other tariffs filed with the Board by the railways subject to its jurisdiction, rules contained therein which provide that the out of line haul will be the difference between the distance via the shortest route from point of origin to final destination, and the shortest distance from point of origin to final destination via the stop-off point.

The rules under suspension provided a table of rates showing how to compute the charge for haul out of direct run. No exception to these has been filed with the Board. The railway companies may republish the same, with an advance symbol, on thirty days' notice. This, of course, is subject to any complaint that may subsequently be received. Such complaint, if any, may be launched in the ordinary manner.

APPLICATION PROVINCE OF BRITISH COLUMBIA *in re* TRANSPORTATION TO
PROVINCIAL POLICE FORCE

*Judgment Chief Commissioner, dated May 11, 1927, concurred in by Mr.
Commissioner Oliver*

The Attorney-General of the province of British Columbia has submitted a petition to this Board dated the 22nd day of September, 1926, setting out that on the 11th day of March, 1926, His Excellency the Governor General in Council, under authority of section 351 of the Railway Act, 1919, by Order in Council made and established a regulation as follows:—

AT THE GOVERNMENT HOUSE AT OTTAWA

THURSDAY, the 11th day of March, 1926.

PRESENT:

HIS EXCELLENCY THE GOVERNOR GENERAL IN COUNCIL

Whereas section 351 of the Railway Act, 1919, chapter 68, among other things, provides that all policemen, constables or others travelling on His Majesty's service shall at all times when required by any person having the superintendence and command of such force be carried on the railway on such terms and conditions and under such regulations as the Governor in Council makes;

And Whereas by an Order in Council, dated the twenty-fourth day of October, 1919, it is provided that the Royal Northwest Mounted Police (now the Royal Canadian Mounted Police), shall be carried on the railway at the rate of two and one-half cents per mile;

And Whereas the Minister of Justice reports that the Attorneys-General of several of the provinces have requested that provincial police be placed on the same footing as the Royal Canadian Police Force with respect to such rates, and that he considers it reasonable and expedient that authority be granted accordingly;

Therefore, His Excellency the Governor General in Council, on the recommendation of the Minister of Justice and in accordance with the authority above cited, is pleased to make the following regulation, and the same is hereby made and established accordingly, viz:

All members of any police force maintained by and under the direction of the Government of any province while travelling on His Majesty's service shall be given first-class transportation on the railways at the rate of two and one-half cents per mile when required by any person having the superintendence and command of any such force as provided by section 351 of the Railway Act, 1919.

(Signed) E. J. LEMAIRE,
Clerk of the Privy Council.

The petition further sets out that such regulation was duly proclaimed in the *Canada Gazette* of date the twentieth day of March, 1926, but that notwithstanding the above, the Canadian Pacific Railway Company and the Canadian National Railways have refused to recognize or obey such regulation, or to give transportation to police officers of British Columbia maintained under and by the direction of the Government of the said province of British Columbia, while travelling on His Majesty's service, at the rate mentioned in such regulation, and therefore prays that this Board order and direct the railway companies aforesaid to recognize and obey such regulation and to give transportation to police officers maintained by and under the direction of the government of any province while travelling on His Majesty's service on their railways, at the rate of two and one-half cents per mile, following the provisions of such regulation.

At a sitting of the Board held in Victoria, B.C., on July 20, 1926, and before such petition was filed, the Deputy Attorney-General of the province of British Columbia, in the presence of Mr. Alistair Fraser, K.C., counsel for the Canadian National Railways, drew the attention of the Board to section 351 of the Railway Act and to the Order in Council and regulation aforesaid, as well as to the refusal of the railways to follow the same, and thereupon moved for an order of this Board to implement the Order in Council aforesaid, and in such motion Mr. Chard, for the province of Alberta, associated himself in support thereof.

On behalf of the Canadian National Railways, Mr. Fraser replied that the Board is without power to thus implement an Order in Council passed under the provisions of section 351 of the Railway Act, taking the ground that the section in question does not include provincial police, but that the service to be rendered by the railways under the section of the Railway Act referred to, is confined to His Majesty in the right of the Dominion of Canada, and not in right of the several provinces.

He submitted further, that the railway had not received any notice that the matter would be spoken to at the then session of the Board at Victoria, and stated that if a copy of the application were served upon him, he would make formal reply on behalf of the railway within the time fixed, and the matter was compelled to rest at that point.

Since the session at Victoria in July last, the petition above referred to has been submitted to the Board and served upon the railways. An answer thereto has been filed by Mr. Flintoft, Assistant General Solicitor for the Canadian Pacific Railway Company, concurred in by Mr. Fraser, on behalf of the Canadian National Railways. They agree in contending that there is no authority under section 351 of the Railway Act for issuing the Order in Council in question; that it is, therefore, void and of no effect, by reason whereof no order of this Board should be made, but that the application should be dismissed.

The dispute between the parties now before the Board is within a very narrow compass, and is involved in the construction of section 351 of the Railway Act which reads as follows:—

CARRYING HIS MAJESTY'S MAIL AND FORCES

351. His Majesty's mail, His Majesty's naval or military forces or militia, and all artillery, ammunition, provisions or other stores for their use, and all policemen, constables or others travelling on His Majesty's service, shall, at all times, when required by the Postmaster General of Canada, the Minister of Militia or the Deputy Minister of Militia, or any person having the superintendence and command of any police force, respectively, be carried on the railway, and with the whole resources of the company if required, on such terms and conditions and under such regulations as the Governor in Council makes.

The above recited section throws upon the railway companies the burden of carrying "any person having the superintendence and command of any police force . . . on such terms and conditions . . . as the Governor

in Council makes", and the Order in Council has directed that members of any provincial police force, while travelling on His Majesty's service, be given a reduced rate as therein specified by regulation concerning the carriage of the parties named therein, no part of which required any sanction or order on the part of this Board to make effective.

If members of the several provincial police forces maintained by and under the direction of the governments of the several provinces come within the section immediately above quoted, the railway in compliance with the Act should perform its duty as defined therein.

The section of the Railway Act which clothes the Board with certain powers respecting reduced rates and free transportation, being sections 345, has been construed as giving the Board no originating jurisdiction, but as empowering the Board to approve or permit of free carriage or reduced rates in certain instances therein set out. It makes no reference to the parties mentioned in section 351 which is entitled "Carrying His Majesty's Mail and Forces", and there seems to be no relation between these two sections of the Act.

The railways contend that there is no power in the Governor in Council to make the regulation referred to. Concerning this question no opinion is expressed. It seems clear, however, that no action of the Board is contemplated, neither is any such action necessary to implement what may properly be done under section 351, and for that reason I am of opinion that the petition should stand dismissed.

In re ELIMINATION OF ALL LEVEL CROSSINGS IN THE CITY OF MONTREAL, P.Q. FROM
BONAVENTURE TERMINUS WESTWARD—CANADIAN NATIONAL RAILWAYS

*Judgment of Deputy Chief Commissioner, dated May 27, 1927, concurred in by
Commissioners Messrs. Boyce and Lawrence.*

These matters were heard in Montreal on May 10, 1927, before Mr. Commissioner Boyce, Mr. Commissioner Lawrence and myself.

There appeared before us:—

Alistair Fraser, K.C., (Commission Counsel), for the Canadian National Railways.

Paul Mercier, K.C., M.P., and Hon. Alfred Leduc, M.P.P., for the various interests included in St. Henri, St. Cunegonde and other western parts of Montreal.

W. H. Butler, K.C., for the Corporation of the city of Montreal.

J. K. Smith, for the Montreal Board of Trade.

François Fauteux, for the city of Verdun.

J. C. Groves-Contant and S. Ouimet, for the Montreal Chamber of Commerce.

C. N. Armstrong, for the Montreal Central Terminal Company.

Pierre Beullac, K.C., for the Bell Telephone Company.

William Tremblay, for Maisonneuve.

William L. Best, for the Brotherhood of Locomotive Firemen and Engineers.

W. L. Scott, K.C., for the New York Central Railway Company.

The question of grade separation, or the abolition of grade crossings on the Canadian National Railways' tracks between Turcot yard and Bonaventure station; and St. Henri and Point St. Charles was raised by the Montreal District Board of Trade in 1910. In the same year, the mayor in his inaugural address, stated that among other things, the efforts of the Board of Control would be in the direction of urging the consideration of plans for the abolition of railway crossings on the street level. The matter was also referred to by ex-Mayor Payette in his valedictory address, and by Alderman Lapointe in

his reply to the inaugural address. On April 12, 1910, the Board made an order (No. 10117) fixing April 28 as the date for hearing the question of doing away with all level crossings referred to by the Board of Trade of the district of Montreal, particularly those of the Grand Trunk Railway in the city of Montreal, west of Bonaventure station. The city of Montreal, the Montreal Street Railway, the Montreal Water Power Company, the City Waterworks of Montreal, the Bell Telephone Company, the Canadian Pacific Railway Telegraph Company, the Great Northwestern Telegraph Company, and the Grand Trunk Railway were made parties to the proceedings.

At the hearing, there was no discussion as to the necessity of the construction of a viaduct, it appearing to be the general opinion that there should be grade separation, and Mr. Archambault, for the city, stated that the city of Montreal was ready to abide by any decision which might be given by the Board in connection with the question of elevation of the tracks of the Grand Trunk Railway, and farther, that the city had been given permission to borrow \$2,000,000 as its share of the cost of track elevation.

After further discussion, it was agreed that the Grand Trunk Railway should have until August 1 to prepare preliminary plans and, after considerable delay, the railway filed plans about the end of April, 1911, and at a hearing in Montreal on May 18, 1911, the city asked for further delay so that it could prepare plans, together with criticism of the Grand Trunk proposition, which delay was granted.

The plan submitted by the railway shows track elevation from Bonaventure station to the east end of the Turcot yard, which I will call Section A, and from St. Henri station to the west end of the Point St. Charles yard at Wellington street, which I will call Section B. On Section A there are street openings shown at Mountain, Guy, St. Martin, Chatham, Fulford, Vinet, Atwater, Rose de Lima, St. Henry Place, St. Marguerite and St. Elizabeth (now De Courcelles) streets, and at Côte St. Paul road (now St. Remi street). The distances between these openings vary from 580 feet to 1,490 feet.

On Section B openings are shown at Notre Dame, St. Ambroise, St. Patrick, Atwater, D'Argenson, Charlevoix, Hibernia and Wellington, varying in distance apart from 670 feet to 1,610 feet.

The estimate of the company, which is not of much value now, for a four-track viaduct (five tracks from Atwater avenue to the Bonaventure station) and not including the station, amounted to \$5,600,000. In order to provide for this number of tracks, considerable land would have to be acquired. Mr. Mountain, then Chief Engineer of the Board, made estimates (1) of what it would cost to elevate the Grand Trunk Railway tracks at present on the level and (2) in addition, what it would cost to elevate all the ground that the Grand Trunk now have without adding additional tracks, but leaving the embankment ready for additional tracks, if required, and not including the structures for the additional tracks. The estimate for the former was \$4,046,952.80 and for the latter \$5,000,000.

At the hearing in Montreal, February 22, 1912, it was practically decided that all the streets should be left open except one near Mountain street. That would mean some thirty-one openings in all. As to seniority, it was claimed that twelve of the streets were in existence at the time the railway was built, and are therefore senior to the railway. The list follows:—

Mountain, Aqueduct, Guy, Richmond, Seigneurs, Chatham, Canning, Upper Lachine road (St. Henri Square), Côte St. Paul road (now St. Remi street), Charlevoix, Notre Dame (St. Henri station), and Wellington—a total of 12.

The railway claimed seniority at the following:—

Versailles, Lusignan, St. Martin, Fulford, Dominion, Vinet, Atwater, Rose de Lima, Convent or Metcalfe, St. Ferdinand, St. Philippe, St. Margaret, St.

Elizabeth (now De Courcelles street), Notre Dame, St. Ambroise, St. Patrick, Atwater, D'Argenson, Hibernia—a total of 19.

Between 1912 and 1916 a great deal of discussion took place, many details were settled, and on February 25, 1916, Mr. Mountain, Chief Engineer of the Board, made a new estimate of the cost of grade separation, placing it at \$7,680,787.

The matter dragged on until 1920, by which time everything had advanced so much in price that all the parties, apparently, were content to let it die, and nothing appears on the file as to grade separation since the above date.

Herewith is a list of the crossings where accidents have occurred, the dates and the cause where it was ascertainable:—

<i>St. Henri Square—</i>	Gates	
October 10, 1926.....	1 killed.	
March 11, 1914.....	1 injured.	
<i>St. Martin Street—</i>	Gates	
January 22, 1910.....	1 injured.	
October 9, 1926.....	1 killed.	
<i>St. Elizabeth Street (now De Courcelles Street)—</i>		
November 12, 1910.....	1 killed.	Passed under gates.
May 29, 1913.....	1 killed.	Passed under gates.
August 24, 1918.....	1 injured.	Passed under gates.
May 31, 1921.....	1 killed.	Passed under gates.
October 14, 1921.....	1 injured.	Improper operation of gates.
January 6, 1924.....	1 injured.	Passed under gates.
May 4, 1926.....	1 injured.	Improper operation of gates.
<i>Vinet Street—</i>		
February 21, 1908.....	1 killed.	Gates out of order.
June 5, 1911.....	1 killed.	Passed under gates.
December 22, 1914.....	1 killed.	Intoxicated.
December 5, 1916.....	1 killed.	Walking on track.
May 15, 1918.....	1 killed.	Passed under gates.
October 18, 1919.....	1 killed.	Passed under gates.
<i>Atwater Avenue—</i>		
October 8, 1909.....	1 injured.	Passed under gates.
November 11, 1914.....		Ambulance wrecked. Gates being rebuilt, 2 watchmen on duty.
November 25, 1914.....	1 killed.	
February 5, 1916.....	1 killed.	Passed under gates.
September 5, 1918.....	1 injured.	New gates being installed. Crossing protected by watchman.
October 2, 1923.....	1 injured.	Passed under gates.
October 15, 1924.....	1 injured.	Passed under gates.
December 19, 1925.....	1 injured.	
<i>St. Marguerite Street—</i>		
February 27, 1909.....	1 killed.	No protection.
December 20, 1915.....	1 injured.	No protection.
		Gates installed 1918.
<i>Rose de Lima Street—</i>		
August 20, 1907.....	1 injured.	
May 5, 1908.....	2 injured.	
August 10, 1913.....	1 injured.	Passed under gates.
February 5, 1921.....	1 injured.	
<i>Acqueduct Street—</i>		
November 25, 1911.....	1 killed.	Passed under gates.
Aug. 1, 1918.....	1 injured.	Passed under gates.
July 17, 1922.....	1 injured.	Passed under gates.
July 23, 1924.....	1 injured.	Passed under gates.
<i>Lusignan Street—</i>		
November 4, 1925.....	1 injured.	Passed under gates.
April 21, 1926.....	1 injured.	Passed under gates.
<i>Chatham Street—</i>		
September 23, 1913.....	1 killed.	No witnesses. Gates.
December 14, 1917.....	1 killed.	Passed under gates.
October 15, 1918.....	1 injured.	Passed under gates.
May 10, 1920.....	1 injured.	Passed under gates.
19 June, 1920.....	1 injured.	Passed under gates.
April 19, 1924.....	1 injured.	Passed under gates.
<i>Richmond Street—</i>		
September 9, 1909.....	1 killed.	Gates not lowered in time.
January 17, 1919.....	2 injured.	Passed under gates.
March 1, 1921.....	1 injured.	Trespasser.
January 18, 1923.....	1 killed.	Passed under gates.
	1 injured.	
September 22, 1925.....	1 injured.	Passed under gates.
June 7, 1926.....	1 injured.	Passed under gates.
August 1, 1926.....	1 injured.	Passed under gates.

<i>Canning Street—</i>		
July 27, 1915.....	1 killed.	Passed under gates.
October 13, 1923.....	1 killed	} Passed under gates.
	1 injured	
December 18, 1923.....	1 injured.	Passed under gates.
<i>St. Philippe Street—</i>		
March 23, 1906.....	1 killed.	No protection.
August 6, 1906.....	1 injured.	No protection.
December 12, 1908.....	1 injured.	No protection.
February 2, 1916.....	1 injured.	No protection.
		Gates installed 1918.
September 13, 1921.....	1 injured.	Passed under gates.
October 29, 1923.....	1 injured.	Passed under gates.
February 2, 1924.....	1 injured.	Passed under gates.
<i>Notre Dame Street (near St. Ferdinand)—</i>		
December 28, 1907.....	Collision between engine and street car. No one hurt.	
March 29, 1908.....	1 trespasser injured.	
October 8, 1908.....	1 injured.	Passed under gates.
October 28, 1924.....	1 killed.	Passed under gates.
<i>St. Ambroise Street—</i>		
Nov. 18, 1913.....	1 killed.	No protection.
		Gates installed 1918.
<i>Hibernia Road—</i>		
October 23, 1911.....	1 injured.	Passed under gates.
November 17, 1913.....	1 injured.	Passed under gates.
December 28, 1918.....	1 injured.	Passed under gates.
January 26, 1919.....	1 injured.	Passed under gates.
December 6, 1922.....	1 injured.	Passed under gates.
<i>Convent Street—</i>		
June 10, 1909.....	1 injured.	No protection.
April 20, 1913.....	1 injured.	Day watchman.
August 7, 1916.....	1 injured.	Day watchman.
January 20, 1917.....	2 injured.	Day watchman.
November 20, 1917.....	1 injured.	Day watchman.
		Gates installed 1918.
<i>Fulford Street—</i>		
May 27, 1912.....	1 killed.	Passed under gates.
June 9, 1914.....	1 injured.	Passed under gates.
June 22, 1920.....	1 killed.	Passed under gates.
<i>Guy Street—</i>		
Nov. 1, 1911.....	Collision with street car. 2 injured. Gate protection and interlocking plant.	
November 22, 1911.....	1 injured.	Engineer passed stop signal.
May 30, 1914.....	1 injured.	Passed under gates.
December 9, 1917.....	8 injured.	Collision with street car. Engineer passed stop signal.
June 30, 1922.....	1 injured.	Passed under gates.
July 8, 1924.....	1 injured.	Passed under gates.
<i>Versailles Street—</i>		
December 10, 1910.....	1 injured.	Passed under gates.
March 18, 1913.....	2 injured.	Gates improperly operated.
February 16, 1918.....	1 killed	} Gates improperly operated.
	1 injured	
October 3, 1924.....	1 injured.	Passed under gates.
<i>Mountain Street—</i>		
There are thirteen tracks across Mountain street, some protected by gates and others by watchmen.		
August 12, 1912.....	1 killed.	Passed under gates.
June 7, 1913.....	1 killed.	Warned by conductor to keep off of track
October 28, 1919.....	1 injured.	Passed under gates.
February 3, 1922.....	1 killed.	Flagman left crossing.
November 7, 1925.....	1 injured.	Boy ran into side of car.
<i>St. Remi Street (Cote St. Paul Road)—</i>		
October 26, 1903.....	1 killed.	Passed under gates.
February 9, 1911.....	1 killed	} Passed under gates.
	1 injured	
February 22, 1913.....	1 killed.	Passed under gates.
February 4, 1914.....	1 injured.	Horse bolted under gates.
November 3, 1916.....	1 killed.	Passed under gates.
November 29, 1916.....	1 injured.	Passed under gates.
July 25, 1917.....	1 injured.	Passed under gates.
April 10, 1920.....	1 injured.	Gates improperly operated.
April 4, 1923.....	1 injured.	Passed under gates.
October 21, 1924.....	1 injured.	Passed under gates.

The above list, which is probably incomplete during the earlier years of the Board, covers the period from 1906 to the end of 1925 and shows that thirty-four people were killed and eighty-three people were injured. Quite a number of these accidents occurred through the improper operation of gates. It is the

practice of some of the gatemen to leave the gates down for some minutes at a time until vehicles require to cross. During the intervals when the gates are down unnecessarily, pedestrians naturally get tired of waiting and pass under the gates. This sort of thing soon gets to be a habit, and eventually someone gets caught.

In 1925, the business men of St. Henri made application to the Board for relief and proposed that an overhead bridge for pedestrians be constructed at De Courcelles street and one for general traffic connecting St. James and Notre Dame streets, in the vicinity of St. Marguerite street. The latter would cost a large amount, and, if constructed, would have to be scrapped in the event of a general scheme for grade separation being undertaken.

At Montreal, on May 10, 1927, appearing on behalf of the City of Montreal, Mr. Butler (volume 512, page 8415 *et s.*) stated: "I do not think there can be any doubt—at all events it is the opinion of the Corporation of the City of Montreal—that these level crossings, at all events from Bonaventure west, are dangerous and they should disappear, both because they are dangerous and for the inconvenience and delay they cause to the circulation of traffic."

Mr. Fraser, appearing on behalf of the Canadian National Railways (volume 512, page 8418 *et s.*), stated: "Mr. Chairman, on behalf of the Canadian National Railways, we recognize that the time has arrived when the whole question of grade crossings in the city of Montreal will have to be faced. It was dealt with, as the Board knows, some years ago, and for various reasons it had to be postponed; but it will have to be faced in the immediate future." And at page 8419: "The Board might appoint your own chief engineer to take hold of the whole situation and make a report to the Board on what the situation is to-day." And further: "I am in agreement with Mr. Butler in that respect, except that I go further and suggest that this procedure be adopted, and so far as we are concerned, speaking for the management, we are prepared now to face the situation in a large way."

Mr. Paul Mercier, M.P., on behalf of the citizens of St. Henri, and the Hon. Alfred Leduc, M.P.P., on behalf of Ste. Cunegonde and other western parts of Montreal, also expressed their gratification at seeing the Board set this matter down for hearing and requested the Board energetically to deal with the whole problem.

This matter is of great importance and we must proceed very carefully. There is a great deal of money involved and a scheme of elimination must be evolved which will give the greatest possible degree of protection and convenience to the public, with the least possible expenditure of money.

Under section 69 of the Railway Act, the Board may appoint, or direct any person to make an inquiry and report upon any application, complaint or dispute pending before the Board, or upon any matter or thing over which the Board has jurisdiction.

I am therefore of the opinion that all these matters should be referred to the Chief Engineer, who should be appointed and directed to make an inquiry and report on the whole situation of level crossings in Montreal, on the Canadian National Railways, from the Bonaventure Station west, and from the Moreau Street Station east. The Chief Engineer should report progress to the Board, from time to time, and evolve a scheme for the consideration of the Board.

The Board shall then act, after due notice to all interested parties.

In re PROTECTION AT GUY STREET, MONTREAL, QUE., CANADIAN NATIONAL RAILWAYS.

Judgment of Deputy Chief Commissioner, dated June 2, 1927, concurred in by Commissioners Messrs. Boyce and Lawrence.

This matter was heard at Montreal on May 12, 1927, before Mr. Commissioner Boyce, Mr. Commissioner Lawrence and myself.

There appeared before us: on behalf of the Canadian National Railways, Alister Fraser, Esq., K.C., and, on behalf of the Montreal Tramways Company, the Hon. J. L. Perron, K.C.

This matter originated with a report from our Inspector Mr. McCaul dated January 29, 1927, at the occasion of a serious accident which occurred on the line of the Canadian National Railways, Montreal terminals, at Guy Street crossing, on January 25, 1927, at 6.33 p.m., when the Canadian National Railways engine No. 5278 moving light, tender first, from Bonaventure Station to Turcot shops, came in collision with the Montreal Tramways electric car No. 772, moving on Guy street, north bound.

The engine was moving at a speed of eight or ten miles per hour when, about 40 feet from the street line, the engineer saw the electric car coming on the crossing. He immediately applied his air-brake in emergency, and closed the throttle.

The driving wheels of the engine locked and skidded, and the tender struck the electric car, throwing it off its trucks, and turning it on its side.

There is an interlocking plant at the Guy Street crossing since a number of years. The gates' derails, on the Montreal Tramway line, and the signals, on the Canadian National Railway, are interlocked.

After the accident, it became apparent that more adequate protection was necessary at that crossing for the safety of the public, and of both the railway and the tramway companies.

The railway company at the hearing at Montreal filed a plan No. SD-1061A, dated April 26, 1927, describing a system of dwarf signals to be installed in lieu of the present semaphore signal system.

The Montreal Tramways Company, has no objection to the change suggested by the railway company, but requests that it be at the expense of the latter.

The Chief Engineer and the Chief Operating Officer of the Board both concur in a recommendation that the railway company be authorized to remove the semaphore signals shown in yellow on the plan above referred to, and install the dwarf signals as shown in red on the same plan.

The adequacy of the proposed additional protection is not in controversy. The only question to be determined is the apportionment of the cost thereof.

The Montreal Tramways Company, have filed an agreement executed at Montreal on August 11, 1899, between the Grand Trunk Railway Company, represented by Mr. Charles Hayes, General Manager, and the Montreal Street Tramways Company, represented by the Hon. L. Forget, President, and Mr. Martin K. Watts, Secretary.

The agreement refers to three orders of the Railway Committee of the Privy Council of Canada, dated November 29, 1894, May 11, 1896, and December 29, 1896, respectively.

It is then stated that a dispute has arisen between the two parties as to the extent of their respective obligation under the said orders, and that they have agreed to terminate all disputes between themselves for the future.

Clause 1 reads as follows:—

The Montreal Company agrees to pay to the Grand Trunk and the Grand Trunk agrees to accept the sum of one hundred dollars per month, payable on the last day of each month, commencing from the first day of January last past, *in full and in lieu of all pay-*

ments, work or obligations of the Montreal Company towards the Grand Trunk in respect of the said crossings or of any orders made or to be made by the Railway Committee of the Privy Council of Canada in regard thereto.

Mr. Fraser, on behalf of the Canadian National Railway, submitted that the payment of \$100 per month by the Tramway Company, was in respect of its obligations then due, and not in respect of all further obligations in connection with that crossing. (Record, volume 513, p. 8601 and following.)

Confronted with the exact language of the section quoted to him by Commissioner Boyce, Mr. Fraser was obliged to say: "I am not facing this agreement with a great deal of confidence; . . . if I were to argue on the other side, I would argue it a great deal more strongly."

The Hon. Mr. Perron, on behalf of the Tramways Company, submitted that conditions had not changed at Guy Street crossing since the two Orders in Council of 1894-96 and the agreement of 1899. That, because an accident occurred last year, the Canadian National Railway are not entitled to ask to set aside an agreement in existence since 1899, voluntarily entered into by both companies, and that no good reason could be advanced to justify the Board in disregarding a contract binding both companies.

Mr. Fraser submitted further (pp. 8608-09-10) that, notwithstanding the agreement, if it were necessary to increase the protection, the Board under sections 256-257 of the Act could and should issue a just and reasonable order in respect of such protection, and submitted that it was not a fair and a proper thing for the railway company to bear such a substantial proportion of the cost of that crossing as it was doing at the present time, under the agreement.

Mr. Fraser quoted the Board's decision in the King's Street crossing at Hamilton, but, as pointed out at the hearing, in that case there was no change made to the agreement entered into between the railway company and the municipality. Under the agreement, the municipality could not ask the railway company to build a bigger bridge, but they come to the Board, and the Board exercising its discretion under the Railway Act, apportioned the cost of the additional construction as it deemed fit.

Mr. Fraser also suggests the possibility of a grade separation at Guy Street, and the unreasonableness of compelling the railway company to shoulder alone the enormous expense that would be involved if a subway were ordered.

I do not believe that the Board is called upon to determine now what its decision should be in respect of the apportionment of the cost of a grade separation at Guy Street crossing. This will be considered when the occasion arises.

In the present instance, the whole question boils down to the rearrangement of the signals to insure a greater degree of safety both to the railway company and to the tramway company.

I am unable to find on file or in the Record any good reason why an agreement voluntarily entered into between two companies like the Grand Trunk Railway Company and the Montreal Tramways Company, should be set aside, when the very language of the agreement states that the parties intend thereby to terminate all dispute between them for the future, and when, in consideration of the payment of \$100 per month, the Grand Trunk Railway Company undertakes to relieve the Montreal Tramways Company, of all payments, work or obligations in respect of the said crossings or of any orders made or to be made by the Railway Committee of the Privy Council in regard thereto.

Without committing the Board to any decision on the apportionment of the cost if the occasion arose of ordering a grade separation at Guy Street crossing, I am of the opinion that the railway company should be authorized to remove the semaphore signals shown in yellow on plan No. SD-1061A of April 26, 1927, on file, and to install and maintain in lieu thereof the dwarf signals shown in red on the said plan; the cost of such removal, installation and maintenance to be at the expense of the railway company.

In re WIDENING OF ST. REMI STREET, MONTREAL, P.Q., CANADIAN NATIONAL
RAILWAYS

*Judgment of Deputy Chief Commissioner, dated June 1, 1927, concurred in by
Messrs. Commissioners Boyce and Lawrence.*

This application was heard at Montreal, on May 12, 1927, before Mr. Commissioner Boyce, Mr. Commissioner Lawrence and myself.

There appeared before us: W. H. Butler, Esq., K.C., on behalf of the City of Montreal and Alister Fraser, Esq., K.C., on behalf of the Canadian National Railways.

Saint-Remi street is an old King's highway, within the city of Montreal, running from Cote St. Paul across the canal, and down and across Notre Dame street, and up into the upper part of the city. It was in existence much before the construction of the Grand Trunk Railway. It is presently 40 feet wide, and the city has decided to widen it to 66 feet.

It is crossed by the Grand Trunk Railway tracks, and the railway is junior to the highway.

It does not appear that when the railway crossing was established any provision was made for the protection of the crossing, but, at a certain time which could not accurately be ascertained, the Grand Trunk Railway Company felt that it had become necessary to erect gates for the protection and safety of the public, and, voluntarily, and at his own expense, installed, maintained and operated them.

This voluntary action of the Grand Trunk Railway Company was not peculiar to the crossing at Saint-Remi street, but, identically the same action was taken by the Company at a number of other streets within the city of Montreal, and elsewhere in Canada.

Later the company appeared before the Board and requested an order for the purpose of legalizing these gates and, on October 9, 1918, Order No. 27770 issued accordingly.

At present, the gates are single arm gates, erected on each side of the railway right of way, operated day and night from a tower. The widening of the street and of the crossing will necessitate the installation of double arm gates, and the moving back of certain fences, sidings or industrial spurs.

The city agrees to pay all the cost of construction, including the additional arms of the gates, the removal of those sidings and their restoration if necessary; it further agrees to pay 50 per cent of the maintenance, including the maintenance of the highway within the railway right of way; in fact, every item of expense except the cost of operation.

The railway company does not oppose the application. It simply requests that the city be ordered to pay 40 per cent of the cost of operation, and that is the only point in controversy.

The railway company admits that, for the time being, the operation of a double arm gate would probably not cost more than the operation of the single arm gate. It points out however, that if the traffic grows, an additional watchman will be necessary. (Record, Vol. 513, p. 8648.)

The city submits that, as it is senior to the railway, and undertakes to pay all the expenses of construction, and 50 per cent of all the expenses of maintenance incurred by the change, and as the cost of operation will not be greater after the change than before, the railway company should continue to operate the gates at its own expense.

I read in the Record, vol. 513, page 8649, the following:—

MR. FRASER: I will not take time to give the reasons . . . but, as I say, the universal practice is that when two parties come in and join in a situation, they bear the cost of that situation in proportion to their user of it. They say that the additional cost is not a

controlling factor, but supposing that it was necessary for this 20 feet for them to set up their own plant and operate it, they would have to bear the whole cost. If they come to us and say: You operate it for us in more difficult circumstances, it is harder to get the gates down, it is a simple act of justice.

Mr. BUTLER: But the expense is not increased in operating it . . . Are we going to pay for something, or are we going to contribute for something, for operating these gates, when it is the same man who operates them, receiving the same salary? Why should we be asked to contribute one penny?

Authorities were quoted both by the railway and by the city on this matter.

No iron rule was ever set down by the Board on the question of the apportionment of the cost of protection at railway crossings. Each case is judged on its own merit.

Generally speaking, when a crossing is established, and protection ordered, the junior bears the cost of such protection. When protection is ordered after the crossing has been in existence for some time, the cost of protection is not always apportioned according to the junior and senior rule.

The tendency has rather been to consider whether protection was rendered necessary by increased traffic on the highway or on the railway, or on both, and to apportion the cost accordingly.

In this instance, the seniority of the city is undisputed and no additional protection is necessary.

The widening of the street will necessitate some rearrangement of fences and sidings, entail additional maintenance of the street within the railway tracks, and another arm to the gates.

For the time being, no extra expense of operation will be incurred. The same gateman will operate a double arm gate as well as it does a single arm gate, from the same tower, with the same lever.

Reserving decision as to the cost of any further protection which it might be necessary for the Board to order, I think that the application should be granted, authorizing the city, under sections 256-257 of the Railway Act of 1919, to widen the present Saint-Remi street crossing over the Canadian National Railways, and authorizing the installation of double arm gates at said crossing instead of the single arm gates as at present, including the removal of sidings and their restoration if necessary. The whole cost of construction to be at the expense of the applicant; the cost of maintenance of the gates and of the highway within the right of way of the company, to be divided equally between the city of Montreal and the Canadian National Railways, the cost of operation to continue to be as at present, at the expense of the railway company.

APPLICATION OF BENJAMIN LEDUC *in re* MAINTENANCE AND UPKEEP OF PRIVATE
BRIDGE—CANADIAN PACIFIC RAILWAY

*Judgment of Deputy Chief Commissioner, dated June 6, 1927, concurred in by
Messrs. Commissioner Boyce and Lawrence*

This matter was heard at Montreal on May 11, 1927, before Mr. Commissioner Boyce, Mr. Commissioner Lawrence and myself.

There appeared on behalf of the applicant: Mr. F. G. Coffin and Mr. Maurice Tellier, solicitors; and, on behalf of the Canadian Pacific Railway, MM. E. P. Flintoft, and L. G. Prevost; and for the city of Montreal, W. H. Butler, Esq., K.C., with a watching brief.

The applicant submitted that, by virtue of a deed of sale before A. C. Decary, N.P., dated Montreal, June 11, 1888, his father and predecessor in title Gilbert Leduc had sold to the Atlantic and Northwest Railway Company, for the purpose of its right of way, a certain strip of land forming part of lot

No. 163 of the plan and official book of reference of the cadastre of the municipality of the parish of Montreal, as appears at an authentic copy of the deed on file.

Among other conditions, the railway company undertook to construct, maintain and operate over their railway right of way an elevated bridge, fifteen feet wide, with a hand-rail at a point as near as possible the centre of said lot No. 163, for the use and convenience of the vendor, his heirs and assigns, so as to allow them to cross the railway at any time. The railway company then took possession, built the bridge and maintained it ever since. The Canadian Pacific Railway Company now operates the A. & N.W. Ry., and has assumed its obligations.

The applicant is an assign of Gilbert Leduc, Sr., by virtue of a donation, dated April 8, 1918, and duly registered on April 27, 1918, under the No. 359192 of the registration office of the county of Hochelaga and Jacques-Cartier, of lots 245-246 of the subdivision of the original lot No. 163 of the plan and official book of reference of the parish of Montreal, with all the appurtenances active and passive, apparent or occult, just as it is at present, without any exception or reserves on the part of the donor.

Subsequent to the deed of sale by Leduc to the railway company, lot No. 163 was subdivided by its owners into several scores of building lots. A street allowance was provided, approximately in the middle of the lot, and is now known as Grand boulevard; the bridge built by the railway company is also in the middle of lot No. 163, and opens at both ends on the Grand boulevard.

In 1908, the Canadian Industrial Company, Limited, then the owners of a large part of this property conveyed this street allowance to the town of Notre Dame de Grace, from the Lachine road up to the northerly end of lot 163 and its subdivisions, and away past Sherbrooke street on both sides of the railway, the town to have immediate possession, but only for the purpose of a public street. The bridge existed then since 1888, but no mention is made of it in the deed of conveyance to the town.

Soon thereafter, Grand boulevard was opened to the public, lots were sold on each side and were gradually built upon.

At the hearing, Mr. Flintoft stated, without contradiction, that the company was constant in its efforts to prevent the use of this bridge by the public, but without success, although signs and gates had been erected. Sherbrooke street was in a very bad condition, and the boulevard became a regular motor highway to Montreal West and beyond. The bridge became a menace to the public, its structure being too weak for the heavy traffic passing upon it.

On April 28, 1925, the Canadian Pacific Railway drew the attention of the Board to this dangerous situation, and to the impossibility for the railway company to prevent such trespassing, gates and warning signs being of no avail.

This matter was set down for hearing on May 11, 1925.

Appearing on behalf of the city of Montreal, Mr. Butler requested that this matter should be allowed to stand. He admitted that it had been used in spite of the objections of the Canadian Pacific Railway as a highway crossing. He suggested, however, that this bridge was the only one that gave access from the north to the south side of Decary boulevard and to Montreal West, and if it were shut down at once, the public would be exposed to a great deal of inconvenience. The matter of giving access from one side to the other was under advisement by the city, and it was a matter which would take some time before a decision could be reached. (Record, vol. 440, pp. 665-666).

On October 17, 1925, no further action having been taken by the city, one of our inspectors strongly urged an immediate decision by the Board, and, on November 14, 1925, a similar request was made by the railway company.

The matter was again set down for hearing, at Montreal, on January 7, 1926.

Mr. Butler appeared and stated that the city of Montreal had had, for some time, and had still under consideration the question of a crossing somewhere in the neighbourhood, but had arrived at no decision. (Record, vol. 449, p. 129.)

Mr. McLeod, the city engineer, added that the structural engineers of the city were then at work on a scheme. (*Ibid*, page 135.)

There was on file and on the record abundant evidence that the bridge was dangerous, being much narrower than the street, and much too weak for the heavy motors passing over it; that it was impossible for the railway company to prevent the public from using it, because it opened at both ends on a public street, and people would trespass, notwithstanding the existing gates and warning signs; it appeared moreover that the bridge structure did not provide the standard clearances required by our regulations.

A fatal accident had occurred on March 3, 1925, wherein Engineer Carmody was instantly killed, whilst leaning out from the vestibule door of the engine to see if any water was escaping from his hose-bag, and while in this position, his head came in contact with a post on the bridge.

Upon inspection, the clearances were found insufficient, and standard side-clearances of six feet were recommended.

On January 22, 1926, the Board issued Order No. 37273, directing the Canadian Pacific Railway Company to remove that bridge within four months, so as to give a reasonable time to the city to act if it deemed it advisable. At the expiration of the four months, after due notice to the city, the bridge was removed.

The applicant now requests that an order do issue directing the railway company to reconstruct and maintain the said elevated bridge, with the conditions specified in the deed of sale filed as exhibit No. 1 of the applicant, viz. the deed of sale by Gilbert Ledue to the Atlantic and Northwest Electric Company on June 11, 1888.

The applicant, as mentioned above, is the successor in title of Gilbert Ledue to the extent of the two subdivided lots Nos. 245-246 of what was originally a farm and known under lot No. 163 of the parish of Montreal.

It is important to note that he became the owner of these two subdivisions on April 10, 1918, i.e., ten years after the dedication of the street allowance to the town, and that the deed of donation to him by his father describes the property: "just as it is at present, without any exception or reserve on the part of the donor", no mention being made of the right of passage originally reserved.

In 1908, the Canadian Industrial Company Limited, also a successor in title of Gilbert Ledue for a large part of the property, including the street allowance on which the bridge opened, having conveyed to the town this strip of land to be used as a public street, by its own act rendered it impossible that the bridge be used any longer exclusively as a farm crossing.

The town of Notre-Dame de Grace, and later the city of Montreal, never claimed the bridge as part of its street. At the hearing, Mr. Butler said: "Our position was that that was a private bridge, and did not concern us, and we took no part." (Record, vol. 513, page 8526.)

When the Board issued Order No. 37273, lot No. 163 was no longer a farm, in the parish of Montreal, as originally; it was subdivided into lots, built upon, within the city. The crossing reserved by Gilbert Ledue was being used illegally by the public at large. This illegal conversion of a private crossing into a public crossing was rendered possible by the act of one of the successors in title

of Gilbert Leduc. Such was the situation since ten years when the applicant himself became the donee of these two lots "just as they were then", namely: without access to the crossing, except through Grand boulevard.

Under section 257 of the Railway Act, when a railway is already constructed upon, along or across any highway, the Board may, of its own motion or upon complaint or application, determine all matters and things in respect of such crossing, and may make such order as to the protection, safety and convenience of the public, as it deems expedient. The Board felt that it would be derelict in its duty if it allowed such a bridge to continue to be a menace to the public and to railway employees, on account of its narrowness, its weak structure and its insufficient clearances.

At the hearing Mr. Coffin admitted that the bridge was a private farm crossing (volume 513, page 8530). He also admitted that the Board's Order 37273 did not deprive the applicant from any of his civil rights under the agreement. (*Ibid*, page 8532.)

The applicant contends that in removing this bridge the Canadian Pacific Railway is in breach of its agreement, and applies to this Board, under section 35 of the Railway Act. (*Ibidem*, page 8533.) He admits that Grand boulevard is a street in the city and that the bridge would be a connecting link between two trunk parts of the boulevard. (*Ibidem*, page 8535.)

Admittedly, the railway company is not by the agreement bound to anything more than an elevated bridge, 15 feet wide, for the purpose of a private crossing. The city does not ask a public crossing.

I am therefore of the opinion that this Board cannot, with due regard to the safety and convenience of the public, order the railway company to reconstruct and maintain there a bridge of that description.

If, and when the city deems it advisable to apply for a public crossing over the railway at Grand boulevard, such application will be duly considered.

APPLICATION WILLIAM J. MULDOON *re* FLAG STATION, OTTAWA-WALTHAM BRANCH
CANADIAN PACIFIC RAILWAY

Ruling of Board dated June 6, 1927

The applicants, some twenty-seven in number, ask for a flag station, at the above mentioned point and state that, on account of the location of the roads in the district, the present accommodation is very inconvenient to the applicants, and that there would be a large amount of freight at the point in question, especially milk, cream, etc.

The Board took the application up with the Canadian Pacific Railway Company, which answered as follows:—

1. That the matter had been carefully investigated but, in view of the fact that the district in the location of South Onslow is well served with stations at the present time, the company regretted that it could not see its way clear to install any additional stations.

2. That the location at which this flag station is suggested is approximately mileage 24·8 Waltham Subdivision; that the company now has stations at Parkers, mile 22·8, and Mohr, mile 26·8, or two miles on either side of the suggested location; that a thorough investigation on the ground showed that about 26 families might lay claim to advantage through a new station, as it would cut off the distance they now have to travel to reach one of the company's stations by some two miles; that two miles cannot be considered a great distance for persons in a sparsely settled territory to travel for a train; and that it was not apparent that anyone was suffering under the conditions as they now exist.

3. That there is very little business received at Parkers and Mohr, the milk business amounting to between four and five cans daily, and very often only one can, and that there is a cheese factory at Parkers, and during the cheese making time there are not many milk shipments.

The railway company further pointed out that the Board had long recognized the principle that initial discretion in the matter of location of stations is with the railway company; that the Board should intervene only when there has been an unreasonable exercise of this discretion; and cited *Hartin et al vs Canadian Northern Railway Company (Twin Elm Flag Stop)*, 21 CRC., 437, and *Kelley vs Grand Trunk Railway Company*, 24 CRC., 367.

RULING

The Board ruled that, in view of the fact that there is a flag station at Parkers, two miles on one side from the point where the flag station is asked for by the applicants, and also a flag station two miles on the other side of the suggested location, it did not seem to the Board that the railway company, on what was before the Board, acted in an unreasonable way in so spacing the stations, and that the Board would not be justified in directing that a flag station be installed at the point where the applicants desire it; that in the West the Board had recognized that distances of seven miles between stations were not unreasonable; that it had in various cases in the East recognized that distances from five to seven miles were not unreasonable; and that it is not the function of railway companies to equalize highway disadvantages; their obligation is to afford facilities spaced a reasonable distance apart.

APPLICATION RATEPAYERS OF ST. BRIGID'S PARISH, IBERVILLE COUNTY, P.Q., *in re*
TRAIN SERVICE, CANADIAN NATIONAL RAILWAYS

*Judgment of Deputy Chief Commissioner, dated June 8, 1927, concurred by
Messrs. Commissioners Boyce and Lawrence.*

This matter was heard at Montreal on May 11, 1927, before Mr. Commissioner Boyce, Mr. Commissioner Lawrence, and myself.

There appeared before us: on behalf of the applicants, Mr. A. J. Benoit, M.P., Jacques Cartier, Esq., K.C., solicitor; on behalf of the Canadian National Railways, Alistair Fraser, Esq., K.C.

The application is for the rescission of order of the Board No. 36550, issued on June 30, 1925, permitting the Canadian National Railway Company to withdraw its steam trains from Marieville to Montreal and re-route them via St. Johns; to abandon the line between Farnham and Marieville, with the exception of that portion between Ste. Angele and Marieville, which was to be electrified; and to withdraw the mixed train running between Marieville and Farnham. The Order is reported in the Judgments, Orders, Regulations and Rulings of the Board, volume 15, page 174, and the judgment issued in connection therewith by the Chief Commissioner is reported in the same volume, at page 170.

The details concerning the former hearing of the case and its disposition are contained in the reasons for judgment preceding the Order, which is challenged.

The application upon which the order issued was made by the parish of St. Brigid d'Iberville, the Parish of Ste. Angele de Monnoir, the Town of Marieville, the Village of Richelieu, the parish of Notre-Dame de Bonsecours, the Village of Chambly Canton, the Village of Chambly Basin, the Parish of St. Joseph de Chambly.

The applicants urged that the electric cars in use were inconvenient, the heating system inadequate, the roadway so bad that riding was uncomfortable

and dangerous, the handling of the baggage defective, the mail service disorganized, and that the proposed change would create a disturbance to the traffic.

The railway company represented that a joint electric and steam service, between Marieville and St. Lambert, was unsatisfactory; that the steam trains were delayed by the electric operation; that the amount of traffic handled by the steam trains did not justify their continuance over that route; that the considerable saving in ton mileage, between Farnham and St. Johns, would more than offset a slight increase in mileage between Montreal and Waterloo via St. Johns as against via St. Lambert and Marieville; that the total train mileage saved was 144.16 steam train miles a day.

After hearing all pros and cons, the Board issued its Order No. 36550, providing for the electrification of the line from Marieville to Ste. Angele, and allowed the company to drop all railway service from Ste. Angele to Farnham. The railway company acted accordingly.

St. Brigid is situated between Marieville and Farnham, 3.3 miles from Ste. Angele, according to the Canadian National Railways' statement, and 2.8 miles according to Mr. Cartier. (Record, volume 513, pages 8494 and 8496.)

At the hearing at Montreal on May 11, 1927, the Canadian National Railways took the following position: Mr. Fraser: "The strictly legal position is that we have definitely abandoned the line, and I think under the Board's decisions, that is the beginning and the end. I think, no line, no jurisdiction. At the same time I would like my friends to appreciate the fact that in the first place we did not proceed hastily, nor are we proceeding hastily now; nor indeed did the Board proceed hastily. You will remember that the Chief Commissioner had many reports on the situation. There was a great deal involved. We improved the electric service very considerably, and on the whole satisfied ourselves that no injustice of any kind would be done to any of the people. Therefore, in view of the short distance they have to haul, I submit that the application should fail." (Record, volume 513, page 8497.)

At page 8496, Mr. Fraser had said: "In order to carry out the electrification suggested, it would cost us about \$24,000, even if we were in a position to do it, and we estimate, after a very careful census, a loss of \$7,000 a year.

The applicants called in Mr. Rene Boulais, who gave an estimation of the traffic that the Canadian National Railways could fairly expect to receive if their line were extended to St. Brigid. His evidence can be briefly summarized as follows: He is a merchant established at St. Brigid; his freight sheds and scales are there; he would receive five or six carloads of coal, three carloads of cement, three carloads of shingles, three carloads of lumber, a few carloads of other goods, in all fifteen or sixteen carloads of freight, giving to the railway company an average of \$100 per car, a year. He used to pay, every year, from \$400 to \$500 for express charges. He would also ship eggs, 150 or 200 cases a year, giving about \$80 in freight charges.

One butter factory would ship fifteen cans of cream a day; another, seventy-five cans of cream a day, or the equivalent in butter, yielding yearly \$450 to the railway company. Mr. Paquette, a baker, would receive nine carloads and pay \$500 or \$550 a year; Mr. Massier, a \$175 to \$300; the two butter manufacturers, a carload of coal each every year; Mr. Souchez would pay about \$200; the blacksmith, \$50 a year; the express charges paid by other people would amount to \$200. In 1924, some 250 carloads of hay were shipped, and in 1925, 200 carloads.

He estimated the slump in land values in St. Brigid, due to the discontinuance of the train service, to be at least \$100,000, and the loss to farmers and shippers by reason of additional haulage, at \$1 a ton. There were seventy-five

or eighty farmers interested. In his opinion the company would receive from the parish and the village of St. Brigid at least \$10,000 a year of freight charges. (Vol. 513, pp. 8500 & s.)

Mr. Cartier stated that at the hearing held in Montreal on May 12, 1925, the parish of St. Brigid was not represented, and, so far as they were concerned, it was an ex parte case. In his opinion, if they had had the opportunity of being heard, they would have convinced the Board that the retention of the train service as far as St. Brigid was desirable. (*Ibid.* p. 8497.)

The line of railway between Farnham and Marieville was constructed and owned originally by the Stanstead, Shefford and Chambly Railway Company. Later, the Central Vermont Railway Company purchased it.

To-day part of the capital stock of the Central Vermont Railway Company is held in the treasury of the Canadian National Railways Company, but it is still operated under its own charter, and it is leased, for the time being, to the Canadian National Railways Company. It is not therefore the Canadian National Railways' Act, but the Railway Act, which governs the situation.

Under the Railway Act, a railway company can discontinue operating a line of railway, unless the Special Act of incorporation provides otherwise, and the Board has no jurisdiction to compel a Company to resume operations, even if the public were injuriously affected by reason of the discontinuance.

Such was the decision of the Board in a number of cases, and in particular in the Red Mountain case: *Rossland Board of Trade vs. Great Northern Railway Co.*, 28 Canadian Railway Cases, page 24 & s., wherein precedents were quoted and followed.

When the first application came up, in 1925, the Board found itself without jurisdiction, but it was thought preferable to give the complainants an occasion to voice their grievances in open court, with a view to enabling them freely to set out the facts, and, perhaps, to convince the railway company that it could operate without loss. The railway company, persisting in its determination to discontinue operations on that part of its railway line from Ste. Angele to Farnham, and undertaking only to electrify and operate electrically its line from Marieville to St. Angele, there was no power in the Board to compel it to go further.

When the present application was received, it being represented that certain residents of St. Brigid had not had their day in court, and that they desired to be heard, this matter was again set down for hearing; perhaps this time the applicants might succeed in convincing the railway company that conditions had so changed as to make it profitable for the company to extend its electrification and electrical operations from Ste. Angele to St. Brigid. As previously set out herein, the applicants estimated that the railway company would receive traffic yielding a gross revenue of approximately \$10,000 per annum. The railway company persisted in its determination.

Under the Railway Act, as construed by the Board in precedent cases, the Board has no compulsory powers. The application must therefore be dismissed.

In re DISQUALIFICATION OF MR. COMMISSIONER LAWRENCE IN THE MATTER OF
THE GENERAL FREIGHT RATES INVESTIGATION

Judgment of Chief Commissioner, dated June 21, 1927

On the 30th day of April last, and during the hearing under the General Freight Rates Investigation, Mr. Woods, K.C., counsel for the province of Alberta, on his own behalf and on behalf of counsel for the provinces of Saskatchewan and British Columbia, read the following protest to the Board:—

Now there is only one other matter that I wish to mention: that is a matter that I have been asked to submit on behalf of my friends from Saskatchewan and my friend from British Columbia, as well as myself.

During the last three days the Board has been augmented by the addition of a Commissioner who was present only during the first six days of the final hearing. During that period the whole time was occupied with the filing of exhibits and the hearing of the portion of the evidence of one witness upon the issue of the mountain differential.

This Commissioner took no part in the eastern or western sittings of the Board preceding the final hearing, with the exception of four days in March when evidence was given in connection with the submission of the Quebec Harbour Commission.

Since this Commissioner ceased to attend the final hearing, the Board has heard evidence on fifty-one days, and argument has proceeded for an additional sixteen days, of which only three have been in the present week, and were occupied by part of the argument of counsel for the railway companies.

Our clients' interests require that we point out to the Board that it is impossible that a Commissioner so circumstanced can adequately deal with the many important and complex issues raised. For him to take part in the disposition of any or all of these issues would necessarily constitute a very serious ground of objection to the validity of any judgment the Board may give, whatever might be his share in that judgment, and whether or not on any given issue his should prove to be the deciding voice.

The undersigned take objection to the jurisdiction of this Commissioner to take part in the disposition of the matters presently before the Board in this inquiry.

Dated at Ottawa this 28th day of April, 1927.

(Signed) S. B. WOODS,
Counsel for Alberta.

W. H. McEWEN,
Counsel for Saskatchewan.

G. G. McGEER,
Counsel for British Columbia.

Addressing the Chief Commissioner, Mr. Woods said:—

I am submitting that to you as a matter of law for your decision. We have raised before the jurisdiction of one of the Commissioners to determine the matters before this Board.

No other counsel signified assent to the position taken by the counsel for Alberta, British Columbia, and Saskatchewan. Mr. Tilley, K.C., leading counsel for the Canadian Pacific Railway Company, supported by Mr. Pitblado and Mr. Rogers, maintained the right of Mr. Commissioner Lawrence to take part in the judgment, and argued that the question raised is not a matter of law, such as contemplated by subsection 2 of section 12 of the Railway Act, which subsection reads as follows:—

12. (2) The Chief Commissioner, when present, shall preside, and the Assistant Chief Commissioner, when present, in the absence of the Chief Commissioner, shall preside, and the opinion of either of them upon any question arising when he is presiding, which in the opinion of the Commissioners is a question of law, shall prevail.

The question of law here sought to be raised is whether or not the absence of Mr. Commissioner Lawrence from the sittings of the Board, as set out under circumstances concerning which there is no dispute, has disqualified him from participating in the judgment to be pronounced under the instructions given in Order in Council, P.C. 886, by virtue of which this investigation is being held. It will be observed that the subsection confers no power upon the Chief Commissioner, or the Assistant Chief Commissioner, to determine of himself whether any question which may arise is, or is not, a question of law. His opinion prevails only upon a question which "in the opinion of the Commissioners is a question of law." The expression of such opinion on the part of the other Commissioners is a condition precedent to any decision by the Chief Commissioner, or the Assistant Chief Commissioner, and it hardly need be said

that, if, in the opinion of the other Commissioners, no question of law is involved, the opinion of the Chief Commissioner, or the Assistant Chief Commissioner, is not decisive upon the question which may have arisen.

The protest so made was taken under consideration at a meeting of the Board attended by all the Commissioners with one exception, and it was resolved that the submission of counsel for the provinces above named raises a question of law, inasmuch as it involves the determination of the right of one of the Commissioners to take part in the judgment to be rendered, under circumstances concerning which there are no disputed facts, and I shall deal with the application from that standpoint.

This is the first time such question has been raised before the Board, and it is well, I think, to draw attention to the provisions of the Act regarding hearings by the Board, and the attendance of Commissioners thereat.

In the first place, it is provided by section 12, subsection 1, of the Railway Act, that two Commissioners shall form a quorum, and not less than two Commissioners shall attend at the hearing of every case.

Section 18 provides:—

The Board may hold more than one sitting at the same time, and whenever circumstances render it expedient to hold a sitting elsewhere than in Ottawa, may hold such sitting in any part of Canada.

Section 20 reads as follows:—

Subject to the provisions of this Act, the Board may make rules and provisions respecting

- (a) the sittings of the Board;
- (b) the manner of dealing with matters and business before the Board;
- (c) the apportionment of the work of the Board among its members, and the assignment of members to sit at hearings, and to preside thereat; and,
- (d) generally, the carrying on of the work of the Board, the management of its internal affairs, and the duties of its officers and employees; and in the absence of other rule or provision as to any such matter, such matter shall be in the charge and control of the Chief Commissioner or such other member or members of the Board as the Board directs.

No rule or provision has been made touching the apportionment of the work of the Board among its members and the assignment of members to sit at hearings, consequently such matter is, for the present, in charge of the Chief Commissioner, or as the latter portion of the above quoted section provides.

For the purpose of carrying out instructions under the Order in Council, P.C. 886, and under assignments duly made, the Board held sessions in eastern Canada, at Montreal, Windsor, Toronto, Moncton and Saint John, as well as at many cities in western Canada, and at none of these did the full Board sit. The members of the Board assigned thereat were:—

At Montreal: the Chief Commissioner, the Deputy Chief Commissioner, and Mr. Commissioner Boyce.

At Windsor and at Toronto: the Chief Commissioner and Mr. Commissioner Lawrence.

At Moncton and Saint John: the Chief Commissioner, the Assistant Chief Commissioner, and Mr. Commissioner Oliver.

At Winnipeg and throughout the West: the Chief Commissioner, the Deputy Chief Commissioner, and Mr. Commissioner Oliver.

It is apparent from the above that all members of the Board were not expected to sit at every hearing.

At the conclusion of these preliminary sessions, a final hearing was arranged, to be held at Ottawa, opening on the 30th day of November, 1926, to which the full membership of the Board was assigned.

Under proper assignment duly made, Mr. Commissioner Lawrence took his seat at the commencement of the final hearing at Ottawa, and became, in my opinion, fully seized of authority and jurisdiction to sit and deliberate and give judgment in the matters which had then previously been considered under the Order in Council, as well as upon those which still awaited hearing and discussion.

During the 113 days in which the Board was engaged in the work, including preliminary and final hearings, the assignments and sittings, and attendances, were as follows:—

The Chief Commissioner was assigned to sit at 113 meetings of the Board, and sat 92 days.

The Assistant Chief Commissioner was assigned to 85 meetings, and sat 83½ days.

The Deputy Chief Commissioner was assigned to 106 meetings, and sat 94 days.

Mr. Commissioner Boyce was assigned to 82 meetings, and sat 70 days.

Mr. Commissioner Lawrence was assigned to 84 meetings, and sat 20 days.

Mr. Commissioner Oliver was assigned to 109 meetings, and sat 100 days.

Inasmuch as Mr. Commissioner Lawrence was fully clothed with jurisdiction to sit at the final hearing, his right to participate in the judgment cannot be questioned, unless it be held that the absences above set out have wrought a disqualification against him. The ground of disqualification alleged is, that Mr. Commissioner Lawrence will be unable, by reason of protracted absence, to “adequately deal with the many important and complex issues raised”. It was pointed out by Mr. Tilley, K.C., that no member of the Board has been present every day during the final hearing. From time to time, in fulfilment of immediate pressing Board duties and through illness, different members of the Board were compelled to absent themselves occasionally during the final hearing, and this question must, therefore, present itself in the form of an inquiry as to what degree of absence, if any, would work the disqualification alleged. To answer this question, consideration must be given to the scope and nature of the inquiry, and what must be considered to be the duty of a Commissioner in regard thereto. If by virtue of assignment properly made, a Commissioner has become seized of jurisdiction to sit, and if notwithstanding necessary absences, he can, by availing himself of the typewritten transcript of evidence, acquaint himself with all that has been testified and urged in argument, so as thereby to enable him to bring his personal judgment to bear upon the matters involved, I cannot see that any disqualification has arisen, because he has not heard all the evidence and argument.

It is urged, *inter alia*, in support of the disqualification alleged, that Mr. Commissioner Lawrence “took no part in the eastern or western sittings of the Board preceding the final hearing, with the exception of four days in March when evidence was given in connection with the submission of the Quebec Harbour Commission”. Of the preliminary sittings of the Board above referred to, prior to the final hearing, Mr. Commissioner Lawrence was assigned to Toronto, Windsor and Ottawa for sessions, which occupied nine days, and he sat at all of them throughout. Argument for disqualification cannot be supported because of the fact that a Commissioner has not heard evidence taken at meetings of the Board held at places at which he was not assigned to sit. It is always presumed that a perusal of the transcript of evidence taken at such hearings puts such Commissioner in a position to acquaint himself with what was done and said in his absence.

Having regard to the contention here put forward, I cannot say that, as a matter of law, the protracted absences of Mr. Commissioner Lawrence have disqualified him from taking part in the judgment. In my view, such result cannot follow as a matter of law. Whether as a question of fact, his absence has made it impossible to acquaint himself with the subject matter being dealt with, does not come within my jurisdiction to decide; and I do not think any rule of law can be laid down in that particular. The petitioners say that it is impossible for him to do justice to these issues, but the determination of that question is not a matter of law, but a matter of fact, involving the scope of the inquiry and the mastery of the different questions which are submitted.

The parties in interest have a right to the individual judgment of every Commissioner, brought to bear upon the evidence and arguments which have been urged before the Board. If a Commissioner, despite certain absences, be able to bring to the consideration of the questions, his personal judgment, founded upon a perusal and understanding of the record and exhibits, he is entitled to express his opinion. A Commissioner once being clothed with jurisdiction to hear the case, but being unavoidably absent for a period, must decide for himself whether he can competently discharge the duty he owes to the litigants. I do not think any one else can decide that fact for him. He must be the keeper of his own conscience in this respect.

The application to declare Mr. Commissioner Lawrence disqualified, for the reasons above set forth, must be dismissed.

APPLICATION NOVA SCOTIA SHIPPERS' ASSOCIATION *re* RATES OF DOMINION ATLANTIC
RAILWAY ON APPLES, CARLOADS, FOR EXPORT

*Judgment of Deputy Chief Commissioners, dated June 20th, 1927, concurred in
by Messrs. Commissioners Boyce and Lawrence.*

This matter was heard at Ottawa, on June 17, 1927, before Mr. Commissioner Boyce, Mr. Commissioner Lawrence, and myself.

There appeared before us: on behalf of the Nova Scotia Shippers' Association, J. L. Ilsley, Esq., K.C., M.P., and Mr. F. C. Cornell; on behalf of the Fruit Branch of the Department of Agriculture, Major R. L. Wheeler; and on behalf of the Dominion Atlantic Railway Company, E. P. Flintoft, Esq., Mr. F. J. Comeau, and Major W. M. Kirkpatrick (Foreign Freight Traffic Manager,) Canadian Pacific Railway Company.

The present complaint was filed with the Board in July, 1926. It is to the effect that freight rates on apples in carloads to Halifax for export should be substantially reduced and that such reduction be at least sufficient to make such export rates bear the proportion to the otherwise effective class rates, which existed prior to the increases of September 10, 1919, and that such proportion be not exceeded hereafter in any adjustment of such export rates.

The railway company submitted that there has never been a fixed relationship between the class rates and export rates on apples, nor is there any reason for such relationship; that present rates on apples for export were just and reasonable, and not unjustly discriminatory; that the financial results of the operations of the defendant Company was such as to warrant an increase in rates and that no reduction could be justified.

Exhibit No. 1 filed by the complainants at the hearing gives a graphic picture of what is involved. It is as follows:—

NOTE.—These rates are in cents per barrel of 155 pounds for apples, and in cents per barrel of 180 pounds for potatoes, their equivalent in cents per 100 pounds was used in working out their proportions of class rates.

EVOLUTION OF STANDARD MILEAGE, TOWN TARIFF AND EXPORT COMMODITY RATES FROM BERWICK TO HALIFAX

	Standard Mileage Rates		Town Tariff Rates		Commodity Rates on Apples for Export			Commodity Rates on Potatoes for Export		
	5th	8th	5th	8th	—	% of S.M.	% of T.T.	—	% of S.M.	% of T.T.
	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.	cts.
Sept. 1, 1915.	16	13	15	12						
Dec. 1, 1915.					17	68.5	73.1			
Dec. 10, 1915.								16½	70.5	76.4
Mar. 15, 1918.	18½	15	17½	14	19½	68.0	71.9	19	70.4	75.4
Aug. 12, 1918.	23	19	22	17½						
Sept. 1, 1918.					24½	68.7	71.8	24	70.2	76.2
Sept. 10, 1919.					27½	77.1	80.6			
Sept. 13, 1920.	32	26½	31	24½	38½	77.6	80.0	33½	70.2	76.0
Jan. 1, 1921.	31	25½	29½	23½	37	77.0	80.9	32½	70.8	76.8
Dec. 1, 1921.	29	24	27½	22		82.3	86.8		75.2	82.1
Aug. 1, 1922.								30	69.4	75.8
Aug. 25, 1922.								28	64.8	70.7
Sept. 2, 1922.					34½	77.0	80.9			

This exhibit gives us standard mileage and town tariff rates, fifth and eighth classes, and commodity rates on apples and on potatoes for export, and the percentage relationship of these commodity rates to the standard mileage and town tariff rates.

It shows that prior to September 10, 1919, these rates had the following relativity:—

Standard Mileage Rates		Town Tariff Rates		Commodity Rates on Apples for Export			Commodity Rates on Potatoes for Export		
5th	8th	5th	8th	—	% of S.M.	% of T.T.	—	% of S.M.	% of T.T.
23	19	22	17½	24½	68.7	71.8	24	70.2	76.2

In August, 1919, the carriers gave notice that they would publish new commodity rates on apples for export, showing an increase of 20 per cent. Apple growers strongly protested; a conference was held; it was agreed that these rates should be raised from 24½ cents to 27½ cents per barrel, but that the weight of a barrel should come up from 150 pounds to 155 pounds.

The complainants contend that it was also provided in the agreement that if any general increase in rates were ordered by the Board, the increase of 3 cents per barrel above referred to would be taken into account, and deducted from such general increase. This was not put down in writing; the statement is supported by verbal evidence, but flatly denied by the carriers. I do not doubt the good faith of those who testified, but, in presence of such contradictory evidence, it is difficult for the Board accurately to determine in 1927 what did actually take place in August, 1919.

The point is not of paramount importance however, the Board being not bound by any such agreement, and it being open to all interested parties to show whether the present rates on apples are just and reasonable or not.

The various increases and decreases which took place later had the effect of raising a rate of \$1 in 1920 to \$1.25 to-day, and the rate of 27½ cents on apples was subject to the same fluctuations.

The complainants, on the strength of the said verbal agreement of 1919, contend that this percentage increase should have been based on the rate of $24\frac{1}{2}$ cents per barrel, and not on the rate of $27\frac{1}{2}$ cents, which would have the effect of reducing the present rate from $34\frac{1}{2}$ cents to $30\frac{1}{2}$ cents. They submit that the apple growers and shippers were singled out in 1919; that the relationship which their commodity rates bore to the other rates was disturbed.

It is of record that, in August, 1919, the railways thought the rate of $24\frac{1}{2}$ cents per barrel on apples for export unreasonably low, and quite inadequate. They gave notice of their intention of increasing it by 20 per cent. The apple growers and shippers protested, but finally agreed to an increase of 3 cents. It is not unreasonable to assume that this rate of $27\frac{1}{2}$ cents per barrel of 155 pounds was, in 1919, a just and reasonable rate, in the opinion of carriers and shippers.

The railways filed several exhibits, giving the rates on similar commodities elsewhere in Eastern Canada; nowhere does it appear that any lower rate is published. The Railway Company also filed statistics showing its earnings and expenses. The result for the last four years is a deficit ranging from \$9,000 to \$124,000.

Apples constitute a very important portion of the freight moved in that district, and if the rate were reduced as desired, the railway would suffer an additional loss estimated at \$25,000 a year.

The complainants alleged at the hearing that they had not received as favourable a treatment as that meted out to growers of potatoes. The carriers urged that the commodity rate on potatoes for export was held down by water competition, to which the complainants replied that water competition existed prior to 1919, when the rate on potatoes was 24 cents as compared with $24\frac{1}{2}$ on apples, and to-day the rate on potatoes was .28 as compared with $24\frac{1}{2}$ on apples; they admitted however, that prior to 1919, Kingsport, N.S., was a port of call for small schooners only, when to-day big tramp vessels ply there.

Under sections 314, 317, 320, 329 and 332 of the Railway Act, it is quite permissible for the carriers to publish competitive tariffs for the purpose of securing the traffic in respect of which they are made.

I was much impressed by the very able presentation of the complainants' case made by Mr. Ilsley, but judging the complaint on its merits, and upon the evidence submitted, I am unable to find the present commodity rates on apples from points in Nova Scotia to Halifax, for export, to be either unjust, unreasonable, unduly burdensome to the industry, or excessively remunerative to the carriers, or unjustly discriminatory against producers or shippers of any locality.

For these reasons, in my opinion, the application should be dismissed.

APPLICATION CITY OF SHERBROOKE, P.Q., *in re* STREET CROSSING AT JUNCTION OF
FABRE, SHORT AND ST. MARTIN STREETS—CANADIAN PACIFIC RAILWAY

*Judgment of Deputy Chief Commissioner, dated June 27, 1927, concurred in by
Messrs. Commissioners Boyce and Lawrence*

This matter was heard at Montreal on May 10, 1927, before Mr. Commissioner Boyce, Mr. Commissioner Lawrence and myself.

There appeared before us: on behalf of the city of Sherbrooke, Messrs. Edouard Boisvert, solicitor, and Thomas Tremblay, engineer; and on behalf of the Canadian Pacific Railway, MM. L. G. Prevost, solicitor, and A. C. McKenzie, engineer of maintenance of way and structures.

There is no railway crossing legally provided at the junction of Fabre, Short and St. Martin streets in the city of Sherbrooke, but for thirty years pedestrians have passed there. The railway company had its line fenced, but the public broke the fence down. (Record, vol. 512, p. 8427.) "As soon as we notice the fence has been pulled down, we send workmen there to repair the fence and probably it is broken again the next day." (Mr. Prevost, *Ibid*, p. 8428.)

In his letter to the Secretary of the Board, on February 14, 1925, referring to this application, Mr. Flintoft says: "Our records show that when the A. and N.W. Railway Company constructed that part of its line in 1899 Short and Fabre streets were not yet in existence, and St. Martin street was not open through our right of way. The crossing asked for by the city of Sherbrooke has never been used as a street, either before or since our tracks were laid. There has not even been a farm crossing at this point, although for some years pedestrians have been trespassing across the tracks. Our right of way has always been fenced and no opening or gates were ever left at this point, but it is very difficult to maintain the fence because it is broken down periodically by trespassers. It is submitted that there is no necessity for a crossing at this point, because the Galt street subway which is only 690 feet west of the point where a crossing is now applied for, can be used to communicate with the south and west wards of the city.

Our Chief Engineer made an inspection on March 24, and reported that, on account of the danger to vehicular traffic and the close proximity to Galt street subway, he was of the opinion that the application for a vehicular crossing should not be granted; that, however, while he was on the ground the question of pedestrian crossing was discussed; that, according to a count taken on March 20 between 6 a.m. and 10 p.m., 666 pedestrians passed over the tracks at this point, half of whom were school children from a ward on the west side attending a school on the east side, on Short street; that the crossing was also very largely used by people going to or coming from the church; that the refusal of the application would create a serious inconvenience to a great number of people.

The Chief Engineer was of the opinion that: "the city of Sherbrooke should be granted leave to open up and construct at their own expense, a 4-foot plank walk with a 3½-foot railing fence to within 6 feet of the gauge side of track, the fence to connect up with the right of way fence; the crossing to be put in at the intersection of Short, Fabre and St. Martin streets, as shown in red on the attached blue-print; the railway to plank and keep in good order the crossing over the tracks proper and for a distance of 6 feet on each side from gauge side of rail. I would also recommend that the city be asked to erect on each side of the plank walk at the edge of the right of way, a warning containing the words: 'DANGER. STOP. LOOK. LISTEN' and the signs to be lit by an incandescent light hung over the word 'DANGER.'"

At the hearing, Mr. McKenzie, in charge of maintenance of way and structures stated:

The question of protection came up, I think at the last hearing, and a wigwag signal was suggested. We could put in a wigwag there for about \$1,400 and it would cost about \$350 a year to maintain it. That is really a capital investment of about \$8,500. You can build a subway there for \$10,000. So that the subway would be very much the better way of handling the situation, because the wigwag signal will not give you nearly as good protection as the subway would. Mr. Prevost referred to the Galt street crossing, which is just 690 feet away. We spent a considerable amount of money quite recently in widening that subway and making it better for the handling of the traffic from one side of the railway to the other, as it is getting very heavy.

The DEPUTY CHIEF: It is a great inconvenience to have to walk 1,200 feet; 600 feet each way, or 690 feet. It is over 1,300 feet, nearly a quarter of a mile.

Mr. McKENZIE: I quite agree that it is a considerable inconvenience, but if you put a pedestrian crossing near a rock cut, where you have no view, it is absolutely dangerous. You have either to separate the grades or to have some form of protection.

The application was for a vehicular and pedestrian crossing, but, after a discussion of the matter with our Chief Engineer, the applicants declared themselves quite satisfied with the establishment of a pedestrian crossing and put themselves on record as limiting their application to that (*Ibid*, p. 8423); and our Chief Engineer now reports as follows:

A short time ago I inspected the site of the proposed crossing for pedestrians at the junction of Short, Fabre and Martin streets in the city of Sherbrooke. Approaching the track from the north side of the track, when one is sixty feet from the track, there is no good view of trains from the west 800 feet away. From the same point trains from the east are visible 800 or 900 feet away. Approaching the track from the south when one is 50 feet from the track, trains from the west are visible 800 or more feet away. From the same point trains from the east are visible 600 feet away. Beyond 600 feet the view is obstructed owing to a point of rock jutting out, and the curvature of the Railway to the south. It is evident that this is the most dangerous feature of the proposed crossing. However, it is to be observed that trains from the east are working up a one per cent grade, and will, consequently, be making considerable noise. From the crossing west the grade is level for about 1,000 feet, and then ascends on an easy grade to the yard. I am of opinion that a crossing for pedestrians at this point will not have more than the usual danger attendant on highway crossings, and recommend that the application for a pedestrian crossing be granted, cost of construction and maintenance to be on the applicant.

I have felt a great deal of hesitancy in this matter. The Railway Act imposes upon the Board the duty of protecting the public as well as that of providing for its convenience, at level crossings. (Railway Act, section 257.)

If the application were still for a vehicular crossing, I think it should be denied, but the application is reduced to asking that the pedestrians be allowed to continue to pass where they have passed for the last thirty years, without any accident being reported.

The city council of Sherbrooke is probably the most interested in the protection of its own citizens. It is thoroughly familiar with the circumstances of the crossing and it persists in its request that leave be granted to its people to continue to do what they have done without injury for a great many years. It undertakes to close the crossing if, in its opinion, it becomes dangerous. (Record, vol. 512, p. 8431.) It is willing further to assume a certain responsibility: "We would have come to an understanding with the Canadian Pacific Railway. The company wanted us to take the whole responsibility of whatever may happen at that crossing. Now we stand ready to take the responsibility for our own citizens, and what would happen as to anything we may do or not do; but we do not want to take the whole responsibility of the matter. We are willing to stand responsible for our own citizens, but we do not want to go any further."

The nearest way of getting across the railway is Galt Street subway, 690 feet west of the point where a crossing is now applied for. It means that pedestrians desirous of going across the railway have to go a distance of 690 feet and come back over a similar distance, namely 1,380 feet or approximately a quarter of a mile.

Taking into account the convenience of the public, the urgent requests of the city council, its undertaking to close the crossing if, in its opinion, it becomes dangerous, and to assume responsibility for the acts or negligence of its own citizens, and the report of our Chief Engineer, I am of the opinion that the application for a pedestrian crossing be granted, the construction to be under the supervision of our Chief Engineer, to whom the plans and specifications should be submitted for approval; the cost of construction and maintenance to be on the applicant.

APPLICATION OF CANADIAN NATIONAL RAILWAYS FOR RECISSION OF ORDER NO. 39349
in re THROUGH RATES VIA ST. JOHN AND STE. ROSALIE GATEWAY

Judgment of Chief Commissioner, dated September 12, 1927, concurred in by Assistant Chief Commissioner, Deputy Chief Commissioner, and Messrs. Commissioners Boyce and Lawrence. Dissenting judgment of Mr. Commissioner Oliver dated September 14, 1927.

This is an application under section 51 of the Railway Act to rescind the Board's Order No. 39349 of date the 14th day of July, 1927, whereby the Canadian Pacific Railway Company and the Canadian National Railways were directed to publish forthwith joint tariffs naming rates to stations west of the Maritime Provinces via Saint John and Ste. Rosalie Junction, the same as published between the same points via the Canadian National Railways direct, such tariffs to cover all traffic and to have the same territorial application as existed on June 30, 1927.

Instead of complying with the terms of the order, the Canadian National Railways have launched two applications, one before this Board for rescission of the order, and the other for leave to appeal to the Supreme Court of Canada challenging the jurisdiction of the Board to make the order referred to. The grounds relied upon in support of the application to the Board are as follows:

1. That the Canadian National Railways are most vitally affected by the said order in that our revenues will be most seriously affected and that the benefits that should accrue to the National Railways by reason of the expenditure by the Government of large sums of money in the construction of railways and railway facilities in the Maritimes will to a large extent be lost and these benefits will be handed to the Canadian Pacific Railway Company without any corresponding benefit or advantage to the public.

At the time Order 38275 was issued, it is to be presumed the rates referred to and put into effect pursuant to that order were fair and reasonable rates and nothing has since occurred in our opinion to make these rates unreasonable.

The principle of the Railway Act has always been that the Board shall fix, determine and enforce just and reasonable rates, and all the important judgments of the Board on Rate Cases have expressed that just and reasonable rates must not only be fair from the standpoint of the public but from the standpoint of the Railway corporations as well.

The Board has issued this order calling for a material reduction in rates without any hearing and without giving the National Railways an opportunity to argue that the proposed rates are not fair and reasonable.

2. The reduction referred to in the preceding paragraph has been brought about by the enactment of the Maritime Freight Rates Act since said Order 38275 was passed.

The Canadian National Railways claim that no argument as to other rates can be based upon the reduction in rates provided for in the Maritime Freight Rates Act of 1927 because these reduced rates are declared by sections 7 and 8 of that Act to be statutory and preferential rates and not based upon any principle of fair return to the railway company for services rendered in the carriage of traffic.

The movement of freight via Saint John and Ste. Rosalie Junction gateways is not a "preferred movement" under the Maritime Freight Rates Act, and the Canadian National Railways submit that the operation of that Act should not be enlarged by the Board under general powers conferred on the Board by the Railway Act.

3. At the time the said Order 38275 was passed, there might have been some argument based upon the interest of the public in the maintenance of the Saint John and Ste. Rosalie Junction gateways, but we maintain that no such reason now exists by reason of the fact that under tariffs recently filed in accordance with said Maritime Freight Rates Act, the Canadian National Railways have made provision for the absorption at destination of switching charges that formerly had to be borne by the shipper or consignee.

The question of the Saint John and Ste. Rosalie gateways has been regarded by the eastern Maritime Provinces as one of great importance inasmuch as it provides a competitive route to the west, and from the time when the construction of the Canadian Pacific Railway gave rise to the advantages of such competition, or at any rate from the date on which this Board began to function, now over twenty-three years ago, rates have been continued under which such competition was possible. About seven years ago gradually the curtailment of such

privilege began and has been followed up by the Canadian National Railways, until it has now culminated in a condition which is depriving the people of the three Maritime Provinces of a competitive route and the many advantages arising therefrom. The history of the course pursued by the Canadian National Railways in this regard may be summarized as follows:—

Late in 1925 the Canadian National Railways issued supplement to their Tariff C.G. Rys. C.R.C. No. 1364 applying on lumber and other forest products from points in the Maritime Provinces to stations in Quebec and Ontario, the effect of which was to eliminate the alternative routing via Saint John and Ste. Rosalie Junction in so far as destinations common to, or in other words reached by, both the Canadian National and Canadian Pacific Railways.

A similar Supplement was issued to their Tariff C.G. Rys. C.R.C. 1352 naming class rates from Maritime points to stations in Quebec and Ontario.

Upon complaints from various parties orders were issued suspending these proposed Supplements pending hearing by the Board. Thereafter, the matter was heard at sittings of the Board held in Montreal, January 8, 1926, following which, Order No. 38275, dated October 19, 1926, issued disallowing the provisions of said Supplements in so far as they proposed to eliminate routings via Saint John and Ste. Rosalie Junction.

The effect of this order was to restore the situation, as to these tariffs, as it had existed for a great many years, namely, that there was a parity of rates via the following routings: First, Canadian National Railways direct; Second, Canadian National to Saint John, thence Canadian Pacific; third, Canadian National to Ste. Rosalie and thence Canadian Pacific Railway.

In this connection it may be stated that there were also tariffs applying on traffic other than that above specified, from Maritime Province points to stations in Ontario, with respect to which the Saint John and Ste. Rosalie gateways had been eliminated at varying periods as far back as January, 1921. No complaint had been made to the Board concerning such change in these tariffs prior to, or at the time of, the sittings of the Board in Montreal, January 8, 1926, which was followed by the issuance of Order 38275. Subsequent to issuance of order just named, complaint was received concerning the other tariffs referred to, and this matter has been standing for hearing by the Board.

With respect to traffic from Maritime Province points to stations in Western Canada, namely, Port Arthur, Ont., and west, for a great many years past, in fact ever since the creation of this Board in 1904, the rates applied via Saint John and Ste. Rosalie gateways. Subsequent to the final co-ordination of the various lines now comprised in the Canadian National system, the situation prior to July 1, 1927, has been that the same rates applied to points in Western Canada, via: First, Canadian National Railways direct; second, Canadian National, Saint John, thence Canadian Pacific; third, Canadian National to Ste. Rosalie Junction, thence Canadian Pacific Railway. No attempt was made to change this situation—consequently, of course, no complaint was before the Board—until July 1, 1927, when in issuing tariffs purporting to be in compliance with the Maritime Freight Rates Act, the Canadian National Railways eliminated through rates from Maritime Province points to stations in Western Canada through the Saint John gateway, and published rates through the Ste. Rosalie gateway that were higher than the rates via their own line direct.

With respect to the tariffs to Ontario points, set out in Order 38275, the change made on July 1, 1927, by the Canadian National Railways in alleged compliance with the Maritime Freight Rates Act eliminated the Saint John gateway, but continued rates through Ste. Rosalie Junction, thence Canadian Pacific Railway, which, with few exceptions, are the same as the rates published by the Canadian National lines direct.

The changes made on July 1, 1927, as above set out, were brought to the attention of the Board, and it was considered upon looking into the matter involved, that the tariffs filed were not in compliance with the Maritime Freight Rates Act, and consequently Order 39348, dated July 14, issued directing the Canadian National Railways to forthwith publish tariffs of through rates via Saint John and Ste. Rosalie, from points in the Maritime Provinces to stations in Canada beyond eastern lines, said through rates to be those in existence between such points on June 30, 1927, less approximately twenty per cent, as provided in section 3, of chapter 44, 17 George V.

In this connection the Board also had in mind the contention and interpretation of the Canadian National Railways, as to the provisions of section 4, subsection 1, paragraph B, of the Maritime Freight Rates Act, reading: "Traffic moving outward, westbound, all rail—From points on the Eastern lines westbound to points in Canada beyond the limit of the Eastern lines at Diamond Junction or Levis; for example, Moncton to Montreal—the twenty per cent reduction shall be based upon the Eastern lines proportion of the through rate or in this example upon the rate applicable from Moncton west as far as Diamond Junction or Levis." It was realized that in view of the wording of that portion of the Act above quoted, and the method of division of the through rate as between the Canadian National and Canadian Pacific Railways, questions would probably arise as to whether the rates that might be established in obedience to Order 39348, were or were not in compliance with the Act, and considerable time might ensue before these issues could be finally disposed of.

It is not apparent that the Maritime Freight Rates Act contemplated any change in the tariff situation of long standing with regard to alternative routings through Saint John and Ste. Rosalie Junction. The plain intention of the Board that these gateways, and parity of rates through them, should be maintained, is indicated by its Order 38275 and judgment in connection therewith, consequently Order 39349 was issued directing that the Canadian National Railways be directed to publish forthwith joint tariffs, naming through rates from points in the Maritime Provinces to stations west thereof, in Canada, via Saint John and Ste. Rosalie Junction, which will be the same as published between the same points via the Canadian National Railways direct; such tariffs to cover all traffic and the same territorial application as existing June 30, 1927.

At the hearing on the 7th instant a question was raised regarding last clause of Order 39349, reading: "such tariffs to cover all traffic and the same territorial application as existing June 30, 1927." It may be here stated that the order covers the traffic and the same territorial application as existing June 30, or in other words, the word "all" has the same meaning as here used as the word "same." Order 39349 has no application with respect to the tariffs to Ontario points, other than those referred to in Order 38275, which matter is still standing for hearing.

The argument is advanced by the Canadian National Railways that compliance with Order 39349 will necessitate their making a much greater reduction than twenty per cent in their Eastern lines proportion, as stipulated by that portion of the Maritime Freight Rates Act which has already been quoted.

Illustrations given by a witness called on behalf of the Canadian National Railways, figured a reduction in one instance of over 38 per cent under the terms of the order and presented other instances much exceeding 20 per cent. The impropriety as well as the validity of the order was assailed for that reason. But these calculations so presented are without solid foundation. They rest firstly upon the supposition that the Canadian Pacific Railway Company will make no reduction in its portion of the haul—thereby compelling the full reduction upon the Canadian National's part thereof.

There is now, and for some years has been, on file with the Board a general concurrence by the Canadian Pacific Railway Company No. W.86, certifying that the Canadian Pacific Railway (lines Port Arthur, Ont., and west thereof) assents to and concurs in all joint tariffs and supplements that may be published and filed by the Canadian National Railways (lines Westfort, Ont., Armstrong, Ont., and east thereof) in which the Canadian Pacific Railway Company is named as a participant, in so far as such schedules contain rates or regulations which apply within Canada, to or via (not from) the latter company's points, thereby making itself a party to such joint tariffs, and supplements, and agreeing to be bound thereby. There is also on file with the Board the Canadian Pacific Railway Company's general concurrence No. E. 85, certifying that the Canadian Pacific Railway Company (lines Westfort, Fort William, Ont., and east thereof), assents to and concurs in all joint tariffs and supplements thereto that may hereafter be published and filed by the Canadian National Railways (lines Westfort, Ont., Armstrong, Ont., and east thereof) in which it is named as a participant, in so far as such schedules contain rates or regulations which apply within Canada, to or via (not from) the Canadian Pacific Railway Company's points, and thereby making itself a party thereto and agreeing to be bound thereby.

We therefore have the expressed agreement of the Canadian Pacific Railway to participate in a joint tariff at the rates directed by Order 39349, and its plain and unqualified concurrence in the issuance of such joint tariffs, and, secondly, when counsel for the Canadian National Railways contended that in the publication of joint tariffs such as directed by Order 39349 they would be compelled to make an appreciably greater reduction than twenty per cent in what they designate (following the expression used in the Maritime Freight Rates Act) as the Eastern lines proportion of the through rate, they overlooked the fact that when through rates are modified, the divisions of same between carriers are also frequently modified. This argument was based on the assumption that there would be no modification in the through rate as between the carriers, which may or may not be so. Division of through ratings by the carriers is a matter primarily left for settlement between them, but in the event of the failure between the companies interested to agree as to the apportionment of a through rate on any joint traffic, the Board may apportion such rate between such companies. (Section 337, Railway Act, 1919, subsection 3.)

What is here involved is the question of joint or through rates from local points on the Canadian National Railways in the Maritime Provinces to stations on the line of the Canadian Pacific Railway. Such joint tariffs have been heretofore in effect between these two companies with routing via Saint John and Ste. Rosalie Junction or in other words the two points last named have been the point of interchange between these two companies with respect to this joint traffic. The Canadian Pacific Railway cannot of itself, and never could, publish joint rates from local points on the Canadian National Railways in the Maritime Provinces. Under the provisions of the Railway Act a joint tariff must always be issued and filed by the initial company, in this instance the Canadian National Railways, and the other company or companies parties to such joint tariff, in this instance the Canadian Pacific Railway Company, by general or specific concurrence filed with the Board signifies assent to and concurrence in such joint tariff. (Section 336, Railway Act, 1919.)

The concurrence of the Canadian Pacific Railway Company in the order complained of is, and has been, in full force ever since such order was made. From the above it seems clear that the apprehension shown by the Canadian National that the full incidence of the reduction will fall on its part of the line, is wholly groundless, for not only by the formal concurrences above mentioned now on file with this Board, but by assurances of counsel given in open court

and of record before us, the Canadian Pacific Railway Company is obligated to bear its proportion of the reduction, and acquiesces in a joint tariff naming rates on the same basis as published by the Canadian National Railways via their own lines direct.

It is complained that the Board, without any right to do so, has included the Canadian Pacific in the order. Had it not been for the course taken by the Canadian National Railways, Order 39349 need never have been made. It is obvious that in describing the routing and directing the course of the movement, necessarily the order involves the Canadian Pacific Railway Company for its line is concerned in the haul. Its recorded concurrence in the subject matter of the order, and its acquiescence in the terms thereof would seem to render inapt and ineffective any argument against either the propriety or the validity of the order based upon such inclusion.

Mr. Flintoft, who appeared for the Canadian Pacific Railway Company at the hearing, supported the contention of the Governments of the provinces of Nova Scotia and New Brunswick, that preferred rates should apply to joint traffic through Saint John and Ste. Rosalie and advised that the Canadian Pacific Railway was prepared to meet its share of the reduction.

Objection is made to the order on the ground that it is unnecessary and that the Canadian National Railways can take care of all traffic within the territory involved at rates which will put the residents of those localities in no disadvantageous position. This is a matter of principle which concerns itself with the desirability of allowing tariffs which prevent competition, and the Board's view in this respect was indicated by the order of October 14, 1926.

While the passage of the Maritime Freight Rates Act directed the cancellation of all existing tariffs within the select territory, it did not order any change in other traffic conditions, and did not in any way affect the standing or validity of the last mentioned Order No. 38275. When the Maritime Freight Rates Act became operative the order last mentioned continued in effect, with all the force and validity of a duly issued order of this Board. Without any application for its rescission, the Canadian National Railways by the tariffs which it filed ignored and contravened its provisions, and the effect of Order No. 39349 is to ensure that such provisions be carried out. It was stated during the argument that the latter order was made *ex parte*, as if some innovation were being then caused, or some rights invaded. The fact of the matter is, that the remedy sought by such order was necessitated because of the summary withdrawal by the Canadian National Railways, of privileges long enjoyed by the residents of the lower provinces and without notice set aside by the tariffs filed and suspended. The passage of the Maritime Freight Rates Act has not resulted in a change of conditions so as to necessitate a revision of the view entertained by the Board when it made Order 38275. From that standpoint nothing has been urged which would justify rescinding the order complained of. But it is further argued as a matter of interpretation of the Act in question that the provisions of subsection 4 above quoted, compel the construction that the preferred movement described by the Act is limited to traffic moving through Diamond Junction or Levis. I am not convinced that such construction is the necessary or proper one. As pointed out frequently during the argument, the purview and scope of the Act as revealed in the preamble, and specifically stated in section 8, seems to be wholly at variance with the idea that any advantage existing at the time of its passage in favour of the Maritime Provinces was to be abrogated or curtailed. The subsection in question speaks of traffic moving "from points on the Eastern lines westbound to points in Canada beyond the limits of the Eastern lines at Diamond Junction or Levis." The expression "beyond the limits of" can, and I think should, be construed to mean a distance further than the distance over such lines to Diamond Junction or Levis. Such construction seems much more reasonable than to read it as confining the movement to carriage

solely on the Canadian National Railway to the points indicated. The use of that expression is attributable to the fact that Diamond Junction and Levis are the mileage limits of the rate reduction upon movement over the Canadian National, but it is one thing to use that expression for the purpose of limiting the rate reduction upon such movement, and thereby to determine the quantum of such reduction; and it is quite another thing to say that the full benefits of such reduction are to be confined to traffic passing through those points. The example given in the subsection is not necessarily to be read as confining the movement to the Canadian National Railway lines, for it is remembered that no other road is compelled to participate in the reduction. And where the concluding words of the subsection speak of "the rate applicable from Moncton west as far as Diamond Junction or Levis," it is to be noted that it does not say "from Moncton west to Diamond Junction or Levis" as would naturally be the wording if the reduction were to be confined to the lines of the Canadian National Railways. The expression "as far as" carries the obvious meaning of being equivalent in distance, and I therefore think that as a matter of law we are not bound to come to the conclusion that such movements are only those over the line of the Canadian National Railways.

I am consequently of the opinion that the applicants are not entitled to succeed in their motion to rescind this order, either by reason of any new facts developed since Order No. 39349 was issued by the Board, or on the ground that the preferred movement must be confined to the lines of the Canadian National Railways.

It was suggested during the argument that the interpretation of certain sections of the Act being disputed, leave to appeal to the Supreme Court of Canada from the Board's decision might be given by way of a stated case raising the questions of interpretation which were argued before the Board. I am not in favour of such course. The question of jurisdiction is here, as always open to appeal, but as to questions of law involved as apart from jurisdiction, I think the same might well be determined by this Board and that such determination should be conclusive, in accordance with section 11 of the Maritime Freight Rates Act.

There remains further the question of the jurisdiction of the Board to make the order complained of. This has been raised by motion for leave to appeal to the Supreme Court of Canada, and the same was to some degree dwelt upon at the hearing before the Board on the seventh instant.

It is apparent that if the Board should adopt the view that the reasons in support of the order which is now challenged have ceased to exist, and for that cause the order should be rescinded, the necessity for adjudicating upon the question of jurisdiction in regard thereto, would be removed. But the Board has not come to that conclusion. Any decision which the Board may make upon the question of jurisdiction is open to appeal to the Supreme Court of Canada, and proceedings are now pending to determine this important matter. In whatever way the Board might view its powers in this respect, an appeal by one party or the other to this dispute would likely be taken, in order that this may be conclusively determined. It therefore seems to be the proper course to leave this crucial question in all its phases to the Supreme Court of Canada for decision. If it should transpire that the passage of the Maritime Freight Rates Act has denuded the Board of the jurisdiction in this respect bestowed upon it by the Railway Act, its above pronouncement upon the other questions argued in this application becomes of no effect. On the other hand, if full jurisdiction still abides within the Board to dispose of this motion, decision to that effect by the Supreme Court makes further application to this Board unnecessary under present circumstances, since all other matters properly within the Board's jurisdiction touching this application are hereby determined.

The motion to rescind is dismissed.

The ASSISTANT CHIEF COMMISSIONER:

As set out in the reasons for judgment of the Chief Commissioner, Order No. 38275, of October 1, 1926, went after hearing and issuance of a considered Judgment. This order was in the names of the Chief Commissioner, the Deputy Chief Commissioner and Mr. Commissioner Boyce. This order had not been changed or modified when the Maritime Freight Rates Act became operative, nor was it modified or changed by the legislation in question.

The scope of Order No. 39349, of July 14, 1927, is set out in the reasons for judgment of the Chief Commissioner. This order went in the names of the Chief Commissioner, the Deputy Chief Commissioner and Mr. Commissioner Boyce. Briefly, Order No. 39349 may be taken, in my opinion, as reaffirming and implementing Order No. 38275. The principle of the original order not having been modified, it is not apparent why the order reaffirming it should be rescinded.

Order No. 39348, of July 14, 1927, deals with the interpretation to be given to the Maritime Freight Rates Act, in respect of the question whether the preferred movement described by the Act is limited to the Canadian National lines. The Chief Commissioner in his reasons for judgment holds that it is not so limited. This is a question of law on which his opinion prevails, under section 12, subsection 2 of the Railway Act.

MR. COMMISSIONER OLIVER:

The condition which is confirmed by Order No. 39349, and which was the subject of the appeal by the Canadian National Railways, is that traffic originating on the lines of the Canadian National Railway system in the Maritime Provinces and in Quebec east of Diamond Junction and Levis, and destined to points in Canada reached by Canadian Pacific Railway lines westward of the railway junctions mentioned (whether also reached by Canadian National Railways or not), may be routed on the order of the shipper and without additional cost to him, over the lines of the Canadian Pacific Railway from Saint John in New Brunswick, or from Ste. Rosalie, 38 miles from Montreal (points common to both Canadian National and Canadian Pacific Railways), to points of destination, instead of being carried by the Canadian National Railways all the way to destination on that system, or to the junction with the Canadian Pacific system nearest to the point of destination, if consigned to a point not reached by the Canadian National Railways.

In the interchange of traffic each railway gets its share of earnings from the total haul, based approximately on its proportion of the total mileage. It is the business of each railway to get as large a share as possible of the gross haul and therefore to have the point of interchange as far from the point of shipment and as near to that of destination as possible. Order No. 39349 arbitrarily fixes Saint John and Ste. Rosalie as points of traffic interchange between the two systems which serve the Maritime Provinces and give rail connection between those provinces and the rest of Canada.

The Canadian National, in order to be entirely on Canadian territory, is compelled to take the detour north of the state of Maine. For this reason both its lines are somewhat longer than the Canadian Pacific connection which cuts across the state of Maine from Megantic, Quebec, to McAdam, New Brunswick. From Moncton, New Brunswick, which is the point on which the National system in the three Maritime Provinces centers to say Toronto as a typical western point, is 946 and 980 miles respectively by the two Canadian National lines, while it is 900 miles by the Canadian National to Saint John and thence by the Canadian Pacific, a difference in favour of the latter route of 80 and 46 miles respectively, as compared with the Canadian National lines. Although the haul is longer by the National lines, the shorter mileage by the Canadian Pacific governs the rate. Therefore, the extra haul over the National lines is, and always has been, at the cost of the railway, not of the shipper.

It may be that the compulsory interchange at St. John was established in the belief that because of the somewhat shorter haul a more prompt service would be given, although at the same rate. It does not appear to me that the possibility of a more prompt service, because of a haul shorter by between 40 and 80 miles in a total distance of 900 miles, could be justification for allowing the earnings which would otherwise come to the National, being diverted to the Canadian Pacific, merely because that was the desire of the shipper. It would appear to me that to allow such diversion of traffic from the road upon which it originated under such circumstances, makes possible the introduction of considerations that do not properly pertain to railway service, and cannot tend towards the maintenance or increase of efficiency in that service.

In the case of the interchange at Ste. Rosalie it will be observed that no question of greater promptitude of service because of shorter haul can arise. In that case the Canadian National has hauled its Maritime Province freight over its longer line to a point from which it commends access on equal or more favourable terms as to mileage with the Canadian Pacific Railway to all points in and west of Montreal, whether in the central or western provinces. In Ontario the Canadian National serves a larger number of points than does the Canadian Pacific. There are very few points of importance in that province served by the Canadian Pacific that are not also served by the National. And yet, under Order No. 39349, the National may be compelled to turn over to the Canadian Pacific at Ste. Rosalie the freight which it has hauled to that point for delivery at all points west of Montreal touched by the Canadian Pacific. While the National, which originated the traffic, gets the earnings on the haul of say 650 miles from Moncton, the Canadian Pacific gets the earnings on the remainder of the haul of say 350 miles to Toronto, and an average of 100 miles more in southern Ontario beyond Toronto. At the same time, there can be no suggestion that the National is not equally well equipped in every particular to give the service required, and on that ground, and in accordance with usual railway practice, is entitled to the total haul and total earnings.

In the case of freight destined from the Maritime Provinces to the prairie west, under Order No. 39349, it may also be diverted at Ste. Rosalie from the National to the Canadian Pacific. In its connections with and in the west, the National is equipped to give the Maritime shipper as good service as the Canadian Pacific. From Halifax to Ste. Rosalie is 765 miles; from Sydney is 918 miles; from Moncton 577 miles, and from Campbellton 424 miles. From Ste. Rosalie to Winnipeg is 1,472 miles; to Saskatoon 1,952 miles; to Edmonton 2,321 miles, and to Calgary 2,296 miles. So that while the National system upon which the traffic is originated gets the earnings on 765 miles of haul from Halifax to Ste. Rosalie, the Canadian Pacific gets the earnings on 1,472 miles from Ste. Rosalie to Winnipeg, on 1,952 miles from Ste. Rosalie to Saskatoon, on 2,321 miles to Edmonton or 2,296 miles to Calgary. That is to say, on freight originating at Canadian National points in Nova Scotia and destined for prairie points, the Canadian Pacific Railway gets the earnings on approximately two miles of the total haul for each mile of haul by the Canadian National.

Not only is there no advantage to the shipper in a shortening of haul between Ste. Rosalie and Winnipeg by taking the Canadian Pacific Railway line at Ste. Rosalie, but in fact the all-Canadian National line from Moncton and therefore from all Nova Scotia and Prince Edward Island points and as well from New Brunswick points northwest of Moncton, is shorter to Winnipeg than the combination route by way of Ste. Rosalie. From Moncton to Winnipeg by the National line and the Quebec bridge is 1,806 miles, while from Moncton by Canadian National to Saint John and thence to Winnipeg by Canadian Pacific is 1,974 miles, or by way of Ste. Rosalie 2,047 miles. But by Order No. 39349 the shipper may order his freight by the longer route, the National losing

the benefit of the haul for approximately two-thirds of the total distance. At a time when a compulsory reduction has been made on freight rates over the Canadian National lines within the Maritime Provinces (the burden of any possible resulting loss being laid upon the Dominion treasury), it appears to me to be important that the railway should be permitted to earn all that it fairly and reasonably can by the service which it is equipped to give over the rest of its system to its patrons in those provinces.

The following is the mileage by which the Canadian National Railways and the Canadian Pacific Railway respectively give service to the Maritime Provinces:—

Canadian National Railways—

Nova Scotia.....	1,027 miles
Prince Edward Island.....	254 "
New Brunswick.....	1,309 "
Total.....	2,950 "

In addition the Canadian National has 543 miles of line in Quebec east of Levis and Diamond Junction, a total of 3,133 miles.

Canadian Pacific Railway—

New Brunswick.....	666 miles
Nova Scotia.....	292 "
Total.....	958 "

In New Brunswick the Canadian National has almost twice as much mileage as the Canadian Pacific and in Nova Scotia more than three times as much. If the two systems were on an approximate equality as to mileage in the provinces affected, and if the compulsory interchange of traffic at Saint John and Ste. Rosalie applied equally to both, the condition would be as fair for one system as for the other. But, first, the respective mileages of the two systems are not approximate in equality and second, Order No. 39349 is directed only against the Canadian National. It does not require the Canadian Pacific to turn over traffic to the Canadian National on the order of the shipper.

The privilege of routing long-haul traffic away from the railway upon which it originates is sometimes spoken of in connection with Order No. 39349 as a form of competition. I am unable to see how it constitutes competition in the accepted sense of the term, provided there is—as it must be supposed there is—efficient operation of the Canadian National Railways. Competition between railways occurs when both have the opportunity of rendering the same service. There is active competition between the two railway systems at Saint John because Saint John is served by both. Therefore Saint John has no interest in Order No. 39349. The same is true of Fredericton, Woodstock, Grand Falls, Edmundston and other less important points touched by both railways.

Shippers at points served by the Canadian National and not reached by the Canadian Pacific Railway, are enabled by Order No. 39349 to route their long haul freight over the Canadian Pacific Railway from Saint John or Ste. Rosalie, but it is difficult to see how that is going to react in greater efficiency in that part of the service for which, under existing conditions, they must be dependent on the Canadian National Railway system. It gives them a weapon by which the National may be injured, but I am unable to see how it provides an adequate remedy for inefficiency of service, if such exists.

In accordance with the foregoing statement of facts, as I understand them, I find myself unable to assent to Order No. 39542, which refuses the rescission of Order No. 39349, for the following reasons:—

First. That the effect of Order No. 39542 is to continue and confirm a traffic condition which is contrary to the generally accepted principle that the railroad upon which traffic originates is entitled to the long haul earnings on that traffic.

Second. That the traffic conditions imposed by Order No. 39349 are inherently and seriously detrimental to the earnings of the Canadian National Railway system.

Third. That "the Maritime Freight Rates Act, 1927," has created a new traffic condition under which the burden of losses on operation of the Canadian National Railway system in the Maritime Provinces is placed directly upon the National treasury, and therefore it becomes more necessary than before that the system as a whole shall be permitted to earn the maximum of which it is capable, and to that extent lighten the added burden imposed on the Dominion Treasury by the Maritime Freight Rates Act, 1927.

Fourth. That no substantial advantage accrues to the people dependent on the service of the Canadian National Railways in the Maritime Provinces because of the disabilities against that system continued and confirmed by the Board's Order No. 39542.

APPLICATION OF GUY G. PORTER CO. LTD., *in re* CLEAR BILL OF LADING OF SHIPMENTS OF SACKS OF POTATOES—C.N. RYS. AND C.P.R.

Ruling of Board dated September 30, 1927

The application in this case, as set out in the applicant company's letter, is as follows:—

We are making large shipments of sacked potatoes from Canadian Pacific Railway and Canadian National Railway points in the Maritime Provinces to domestic and foreign points. We have considerable trouble with claims by the consignees regarding shortages or discrepancies between the number of sacks loaded and unloaded.

It would be a decided advantage for us to obtain clear bills of lading from the railway, specifying the number of sacks of potatoes loaded in each car. We presume this would necessarily cause the railway to check contents of car as loaded. Under such conditions where a shortage occurred, we would like to have a clear bill of lading, and the consignee would, of course, have the option of filing a claim against the carrier.

We understand that Canadian Pacific Railway circular E1B, second revised page 22, under bills of lading section No. 21, provides as follows:—

"Shippers loading carload shipments of package freight direct to car on public team tracks at other than flag stations, are entitled to clear bill of lading without notations as to 'Shipper's count,' 'more or less,' etc."

We have several potato warehouses situated at Canadian Pacific Railway and Canadian National Railway loading points, where there are station agents, and we have been trying to obtain a clear bill of lading for shipments from such points. Our warehouses at these points are on a continuation of a team track; i.e., there is a public loading wharf and the track is continued to the warehouse. When the car is loaded, it is placed alongside of the warehouse and loaded direct through the loading door into the car. We don't pay any annual rental or charges on the track at our houses, except in one instance where the track is on our own land.

Under the above conditions, we requested the Canadian Pacific Railway last spring to give us a clear bill of lading specifying the number of sacks in each car. We received advice from the Canadian Pacific Railway and note from their reply as follows:—

"When potatoes are loaded from a potato warehouse served by a public team track, same will be regarded as if loaded from warehouse situated at a private siding and the same conditions would apply on public team track or private siding located at flag station."

We would like to know definitely if we are entitled to clear bills or lading as we requested, under the circumstances given above. We also have warehouses at flag stations, but presume we would not be entitled to clear bills of lading from them.

We thought this would be a matter on which you could enlighten us as there must be a definite ruling on it.

Copies of the application were sent to the Canadian National Railways, and the Canadian Pacific Railway Company, with a request to advise the Board what stands in the way of consummation of an arrangement whereby shippers may be furnished with clear bills of lading under the terms of the

agreement between the carriers and various shippers' organizations which was arrived at in 1916, and in respect to which the Board, under date of January 17, 1917, was furnished by Chairman Ransom (under his file No. 724), with copy of circular No. 121, issued by the Canadian Manufacturers' Association to its members, dated December 26, 1916, outlining the arrangement arrived at in this connection.

The answer of the Canadian National Railways is as follows:—

I note that these people in the first and fifth paragraphs of their letter to the Board, cite the fact that they ship potatoes from Canadian Pacific Railway and Canadian National Railway points. By paragraph 6 I would infer that their trouble is with the Canadian Pacific.

We furnished these people last May with seals and when they applied same to cars we would issue clean bills of lading, as outlined in Canadian Freight Association Circular No. 121, December 26, 1916, and copy of Circular to shippers dated January 1, 1917, which have been further qualified under Freight Association Minute 13132 of April last. Copies of all communications are attached, including a copy of the docket which again brought this matter before the Freight Association.

It is my opinion that the only satisfactory way of giving shippers of potatoes clean receipts is by the use of the railway's or private seals by the shippers. In some cases potatoes are teamed to the railway cars and loaded on team tracks, but as a general rule they are loaded through the private warehouses of the owner, which may be adjacent to private sidings located on the lessee's land, or in some cases on railway land, and again they may be adjacent to siding, a portion of which is used for team tracks.

You will, therefore, see the difficulty of checking cars under these circumstances. I would strongly urge the adoption of the shipper sealing the cars.

For your information, however, I would like to refer to the Board's Order 23990, C.F.A. 617, dated July 16, 1915, wherein the Dominion Atlantic Railway was ordered to furnish clean receipts for apples loaded at warehouses within 100 yards of an agency station. Potatoes, however, are more of a rural commodity than apples, which are assembled to a large extent at central points, while potatoes are shipped, to a fairly large extent at least, from non-agency points, and it is most desirable, both from a railway and a shipper's point of view, to have a uniform practice. It is on that account that we recommend sealing by the shippers, and clean bills of lading signed by the railway.

Circular No. 121, Canadian Manufacturers' Association (Incorporated),
Toronto, December 26, 1916:—

NOTICE TO SHIPPERS AND CONSIGNEES

The railways in Eastern Canada will discontinue the practice of checking freight on private sidings on and after January 1, 1917. In consequence of this, shippers who have private sidings may make the following arrangements:—

A. The railway will give clean bills of lading for cars loaded on private sidings under the following conditions:—

B. Claims under these bills of lading will be investigated and dealt with exactly in the same manner as they are at present.

C. Shippers may use their own seals that are satisfactory to the railways, or will be furnished by the railways seals consecutively numbered. These seals are to be applied by shippers to all sides and end doors as soon as loading is completed, and a record kept thereof for comparison with seal record at destination. Instructions should be sent to consignee to take record of all seals on cars on arrival, so that they may be compared with the seal record at loading point in event of claims for shortage.

D. Lake and rail inland traffic will be checked by the railways at ports of delivery to the boat lines, and if a shortage is discovered the shipper will be notified at once, so that records may be compared and responsibility placed. If freight checks in full to the boat lines, where a clear bill of lading has been given and a shortage develops between port of delivery to boat lines and destination, the railway will assume the responsibility.

E. Lake and rail export traffic will be checked by the railways at port of delivery to boat lines, and if a shortage is discovered the shipper will be notified at once, so that records may be compared and responsibility placed. If freight checks in full to the boat lines, where a clear bill of lading has been given and a shortage develops between port of delivery to boat lines and the seaboard, the railways will assume the responsibility.

F. All export traffic will be checked by the railways at seaboard, and if a shortage is discovered the shipper will be notified at once, so that records may be compared and

responsibility placed. If freight checks in full to the steamship company, the responsibility of the inland carriers ceases. In case of shortage at destination the matter will be one for adjustment between the owner, steamship and insurance companies.

G. The railways will, on request of consignees, promptly send a representative to certify as to condition of goods received in damaged condition.

H. The railways will, in case of claims for shortage, send a representative to check shipper's and (or) consignee's records.

I. If a defect is found in a seal record, or if on completion of the unloading of any car a discrepancy is found, goods checking over short or damaged, consignees must notify the local freight agent of the carrier railway at once, in order that steps may be taken to investigate same.

J. The railways will continue, as at present, to check the loading or unloading of merchandise traffic on team tracks.

K. If railway seals are used, application for additional seals should be made to the local agent at least ten days before supply is exhausted.

Extract from Minutes of Freight Committee meeting, Canadian Freight Association, Toronto, Ont., April 28-29, 1926:—

13132. Bills of lading, clear, issuance of, on Traffic Loaded on Private Sidings (See Minute 12973, etc.) Sub-Committee appointed under Minute 13055 recommended that, effective June 1, 1926, carriers decline to furnish clear bills of lading for shipments loaded on private sidings, except where the shipper executes the following agreement:—

"In consideration of your company giving us clear bills of lading for shipments loaded on our private siding, we agree to be responsible for any shortage on shipments forwarded under the seals supplied us, provided the cars are delivered with such seals unbroken.

"This agreement does not relieve the railways from conducting investigation and dealing with any shortage on the same basis as would govern on shipments receipted by the railways' shippers' load and count."

The above agreement will also apply where shippers supply their own seals if clear bills of lading are desired.

Recommendation adopted and lines interested announced that they would immediately circularize their Agents in accordance therewith, sending copy of Circular to Chairman Ransom.

The Canadian Pacific Railway Company referred the application to the Canadian Freight Association and stated that reply would be made by Mr. G. C. Ransom, chairman of that association.

Under date of March 28, 1927, Mr. Ransom advised the Board:—

That the railways are prepared to carry out the agreement made with the Canadian Manufacturers' Association whereby shippers may be furnished with clear bills of lading under the terms of the agreement between the carriers and various shippers' organizations, as furnished the Board in letter referred to in your communication, to which the applicant company replied that,—

This application was not for potatoes loaded on our private warehouse sidings. In our letter to the Railway Board dated January 10, 1927, we pointed out that our warehouses were located on public team tracks, that is, the track was continued by the public team wharf to our warehouse. There was one exception to this where the track was on our own land.

We are not familiar with the agreement with the Canadian Manufacturers' Association referred to in your letter.

Would you kindly give us particulars of this agreement, particularly as it would apply to potato shipments in packages in carload lots, loaded from our warehouses.

On May 13, 1927, Mr. Ransom sent to the applicant company a copy of the Canadian Manufacturers' Association's circular No. 121.

Under date of July 16, 1927, Mr. Ransom filed with the Board a copy of his letter of July 13, 1927, to the applicant company which is as follows:—

In reference to yours of May 18, wherein you advise the main point to decide is just what constitutes a private siding. The railways have always taken the position that warehouses located as is yours are, in reality, private sidings and they have always been treated as such. The Board of Railway Commissioners in their General Order No. 230, placed warehouses or elevators abutting on team tracks, in the same category as private sidings. There are many warehouses located along the railways throughout Canada in the same

position as yours, and they have always been and are being treated as private sidings in so far as concerns switching of cars and issuance of bills of lading for traffic loaded or unloaded thereon.

The matter was referred to the Traffic Department of the Board and the following is a copy of its interim report of July 23, 1927, which was communicated to the applicant company with a statement that the Board would be pleased to receive written exceptions, if any, taken by the applicant company; the same to be filed within fifteen days from August 20, 1927:—

REPORT

It is stated by Complainant that his warehouse is located on an extension of the team track. The space opposite his warehouse is therefore for his particular use and would not be used by other parties as a team track. Such being the case, the location of the warehouse, must, I think, be considered as being on an industrial track, which in interswitching, car service, etc., is treated as a private siding.

In my opinion the shipper is not entitled to have loading checked by the Agent and should make use of seals in accordance with the arrangement made between the railways and shippers and covered by Canadian Manufacturers' Association, Circular No. 121, dated December 26, 1916.

RULING

No exceptions having been filed, the Board has directed that the report of the Traffic Department issue as its ruling in the matter.

APPLICATION CANADIAN CANNERS, LIMITED, *re* SPUR TO WAREHOUSE—CANADIAN NATIONAL RAILWAYS

Judgment of Mr. Commissioner Boyce, dated September 28, 1927, concurred in by Assistant Chief Commissioner, Deputy Chief Commissioner and Mr. Commissioner Lawrence.

The applicants have a cannery, or warehouse, on lot 22, concession "A," township of Haldimand, close to what was Grafton Station, on the line of the then Canadian Northern Ontario Railway, between Cobourg and Brighton. They acquired the property from the Grafton Canning Company, Limited, and that company, under the terms of an agreement, dated October 1, 1912, with the Canadian Northern Ontario Railway Company, had a siding constructed from the main line of the railway to, and serving the premises of the Grafton Canning Company. The applicants took title to the premises since, and subject to the siding agreement above referred to. The agreement is on file.

It may be important to note the terms of the agreement, which are, substantially, as follows, viz:—

(a) The licensee (Grafton Canning Company, Limited) may construct a siding connecting with the railway, as shown on plan, and the railway will furnish to the Licensee, the requisite rails, fastenings, spikes, and switch materials, which shall remain the property of the company;

(b) The licensee, under the supervision, and to the satisfaction of the railway, agree to perform all work requisite for such construction, including grading, ditching, cattle-guards, culverts, bridging, fencing, and ballasting, and furnish all ties, stop and safety blocks and other things necessary, except the equipment, and lay the track on the siding from the junction point over its entire length, and pay all expenses connected therewith, except cost of equipment. The company agrees to do this work at licensee's request, if the licensee deposits estimated cost thereof plus 10 per cent, subject to accounting as to balance when actual cost is ascertained;

(c) The licensee, during the continuance of the agreement, pays rental for the use of the equipment and for services of the company's employees on the siding, at the rate of one dollar per year, and pays all expenses to the company of signals, safety appliances, signalmen, and other like expenses occasioned to the company, by reason of the existence of the siding; and, a further sum (clause 6 (a)) to cover a portion of the cost of the perishable material and labour, expended by the company in the work of constructing the siding, which sum the company shall repay to the licensee by an allowance of one dollar per car

for each and every car shipped inwards and outwards over said siding, and upon which the earnings of the company shall exceed \$10 per car exclusive of any switching charge, and upon which all freight and other charges have been paid, until the aggregate of such allowances of one dollar per car shall be sufficient to repay the licensee the sum of \$300, which it is required to deposit, in advance, without interest, but no longer and not otherwise;

(d) The licensee to secure the right of way required for siding outside of the right of way of the company, and indemnify the company against all claims for compensation, damages, or depreciation, by the construction, or operation, of the siding, made by the owners or occupiers of the land, or other lands, and agrees to pay and indemnify the company against taxes, rates, and assessments, connected with the siding, and the property required therefor;

(e) The licensee agrees to route freight shipped to, or from, any part of its premises, and destined to, or coming from any point reached by the company's railway, or connections, to be shipped over the company's railway;

(f) The company's officials to control the terms and manner of using the siding, subject to non-interference, with the proper use thereof, in the licensee's business;

(g) The company may extend the siding to reach other industries, and may use the siding when not required by licensee's traffic, free of charge, and upon compensation fixed by the company, and paid to the licensee permit other parties to use it, provided such user does not interfere with the licensee's traffic;

(h) The licensee to observe all rules and regulations of the company respecting the use of the siding as therein set out;

(i) Should the use of the siding, or part thereof, be, at any time obstructed, or destroyed, on which there may be any loss to buildings, goods, or other things of the licensee, or injury thereto, by reason of the operation, repair, or construction of the company's railway, whether by negligence or not, the licensee would have no remedy against the company or its agents;

(j) The licensee to indemnify the company against all claims, etc. (and waives all personal claims), of whatsoever description, arising out of, or incidental to the user of the siding, or the construction, maintenance, or operation thereof;

(k) The licensee not to transfer, or sublet, any rights or privileges, except with the written consent of the company's general manager, or superintendent;

(l) Provision for remedy in case of non-payment of rental;

(m) Agreement to continue in force for one year, and thereafter at the will of the parties. Termination by either party on giving to the other two calendar months' notice;

(n) Upon the termination of the agreement, all material and works on the company's land connected with the siding shall remain the property of the company, with incidental provisions;

(o) Provision for service of notice under the agreement;

The agreement is, to all intents and purposes in the form of the standard agreement used for spur facilities applied for under section 181—with variations to suit particular conditions.

After the Grand Trunk Railway lines, *inter alia*, those of the Canadian Northern Railway system, were amalgamated with and became part of the Canadian National Railway system, the siding referred to was operated by the Canadian National Railways, which had then, in consequence of such amalgamation, two lines of railway nearly paralleling one another at Grafton, viz: the Grand Trunk Railway line to the south, and the line of the Canadian Northern Ontario to the north. The distances between the two lines of railway being approximately 1,500 feet. The estimate of cost of construction of the siding asked for, including cost of right of way, incidental expenses and land damages, as found by the Board's Engineer, is \$8,320. One of the natural consequences of the amalgamation of the two railway lines into one system and under the management of one directorate was the inauguration of a policy of avoidance, where possible, and in the interests of economy, of duplicating lines, and the abandonment of those portions of parallel lines which it was found unnecessary to maintain. In the year 1923, the Canadian National Railway system decided to abandon, and did abandon, railway service on the part of the old Canadian Northern Ontario line on which Grafton Station was located, between Cobourg and Brighton, and as a consequence left applicants without siding facilities.

A statement filed by the railway company shows that it effected a saving of \$30,739 annually by the retirement of track between Cobourg and Brighton.

The application now before the Board is in the form of a letter from the late Mr. D'Arcy Scott, counsel for the applicants, dated August 4, 1925, and is in the following form:—

OTTAWA, August 4, 1925.

A. D. CARTWRIGHT, Esq.,
Secretary, Railway Commission,
Ottawa, Ontario.

Re Canadian Cannery, Limited, C.N.R. Spur, Grafton, Ontario.

DEAR SIR,—My clients, the Canadian Cannery, Limited, have a warehouse on lot 22, concession "A," township of Haldimand, county of Northumberland, just north of the old C.N.R. right of way. This warehouse has been the property of my clients, or the predecessors in title, for many years. At one time it was served by a spur from the old track of the C.N.R., but that track was lifted some years ago, and the Southern or G.T.R. track has since been used for all trains. By the lifting of the C.N.R. track, my clients are left without the railway facilities they used to enjoy. I beg to enclose a plan, in triplicate, showing the old right of way, the present track, and a spur line, which we want constructed from the existing track to our warehouse at Grafton. I, therefore, beg to apply, under section 185 of the Railway Act, for an order directing the C.N.R. to construct this spur line, as shown on the enclosed plan.

I am sending a copy of this letter to Mr. Fraser, counsel for the C.N.R.

I might say that we have failed in our efforts to get the railway company to build this spur line for us at its own expense, as I submit, under the circumstances, it should do.

Yours very truly,

(Signed) D'ARCY SCOTT.

The railway company's answer to the application is as follows, viz:—

MONTREAL, September 16, 1925.

A. D. CARTWRIGHT, Esq.,
Secretary, B.R.C.,
Ottawa, Ont.

*File No. 26825.62; Application of the Canadian Cannery, Limited,
Grafton, Ontario.*

DEAR SIR.—Replying to the above application; we made an offer to the Canadian Cannery in the usual terms, which were that if they would provide the necessary right of way and bear the cost of grading, we would supply the switch, rail, fastenings and ties and lay the same, charging therefor the very nominal rental of \$5 per annum, and assuming the cost of future maintenance and repairs.

If this is not satisfactory, an Order for its construction under section 185 can be made, upon the applicants depositing the estimated cost of all the facilities, which will be rebated in the usual way, after which the railway will own the right of way on which the spur is constructed.

I am sending a copy of this letter to Mr. Scott.

Yours truly,

(Signed) A. FRASER.

This answer of the railway company having been duly served upon counsel for the applicants, he replies, under date September 24, 1925, as follows:—

I have received from Mr. Fraser a copy of his letter to the Board of the 16th instant. I note that Mr. Fraser is willing that an order should go under section 185, provided my clients deposit a sum equal to the estimated costs of supplying the facilities. If this were a new facility the terms suggested by Mr. Fraser might be considered reasonable, but under the conditions respecting this matter, which are set out in my letter of August 4 last, I submit the railway company should be ordered to provide the spur at its own expense. We had satisfactory facilities before the Canadian National Railway was lifted. The company, having seen fit of its own volition to take away the railway line which served our factory, it should, at its own expense, provide a new line connecting our factory with its present tracks, which are old Grand Trunk Railway tracks. This facility can be supplied by building the spur line shown on the plan filed with my letter of August 4.

The Board has power to order an industrial spur under section 185, under whatever terms it deems just. Under present circumstances, it would not be just to put any of the expense upon the Canning Company, or to call for a deposit from that company to cover the cost of the construction of the spur.

Unless the Board is prepared to grant us the order applied for, on the facts submitted, I ask that this matter be set down for hearing, at Ottawa, at the earliest possible moment, in order that it may be discussed before the Board.

I am sending a copy of this letter to Mr. Fraser.

Mr. Scott's reply being brought to the attention of the railway company, Mr. Fraser rejoined, under date October 5, 1925, as follows (referring to Mr. Scott's answer, just quoted):—

We will construct a spur on the usual terms, provided his (Mr. Scott's) clients will sign the spur track agreement, and, if not, and he wishes to proceed under section 185, we will ask the Board to follow its usual custom, have an estimate made by the Board of the work, and have the amount deposited by the Canning Company.

A copy of that rejoined was sent to Mr. Scott.

Upon these formal presentations, the application came before the Board for hearing.

The prerequisites of the jurisdiction of the Board to make any order, under section 185 of the Railway Act, are the following, viz:—

- (a) The industry established, or to be established, is within six miles of the railway.
- (b) The owner thereof desires to obtain railway facilities in connection therewith, but
- (c) Cannot agree with the company as to the construction and operation of a spur or branch line from the railway thereto; and,
- (d) The Board being satisfied of the necessity for such spur or branch line in the interests of trade.

It was strongly urged by Mr. Scott that because the applicants had enjoyed siding accommodation from the Canadian Northern line—the predecessor in title of the Canadian National Railways (which does not appear to be in any way bound by the agreement)—the latter should, when it took up the track with which that siding was connected, substitute another siding, at its own expense, connecting applicant's warehouse with the southern, or old Grand Trunk tracks, now Canadian National, and he invoked section 185 for this purpose.

Mr. Scott, however, admitted (Record, vol. 445, p. 2446) that the railway company had, in law, the right to take up its tracks and discontinue the service at any time, and this Board has so ruled.

Rossland Board of Trade v. Great Northern Ry. (Red Mountain Case).
28 C.R.C. 24.

Again, in the same case (Board's Judgments, etc., XV, p. 126).

If there were enforceable conditions in the spur agreement with the Grafton Company, to which I have referred, which involve any such liability (and I have been unable to find any), such would be the basis of an action in the courts sounding in damages for breach of the agreement, and this Board would still be without jurisdiction for the reasons stated in the cases cited.

Another difficulty that confronts applicants as regards such contention, is that contained in a clause of the agreement, which reads as follows (Siding Agreement, October 1, 1912):—

(Clause 9)

Should the use of the siding or any part thereof be at any time or times obstructed or destroyed, or should any buildings, goods, or other things of the licensee, or other parties placed thereon, be in any manner injured or lost by reason of the operation, repair, or reconstruction of the company's railway, either by the negligence of the company, or its servants, or otherwise, the licensee shall not, by reason thereof, have any claim or demand against the company, or its agents.

It is clear that the use of the siding contemplated by the agreement was destroyed by the fact of change in operation of the company's railway, to wit: the cessation of the operation with which the spur connected, and, if this agree-

ment is binding upon the present parties, this clause would appear to specially exempt the railway company from any liability for the cessation of the operation of the spur.

Mr. Fraser, for the railway company, argued that the "inability to agree" alleged by Mr. Scott, in his application, was not as to ordinary terms of agreement under section 181, but resulted from the refusal of the applicants to consider or accept *any* agreement, other than that the railway company should build and maintain the proposed new spur *entirely* at its own expense—thus giving applicants a new spur, free of cost to applicants as to construction and maintenance. This was Mr. Scott's contention, in his original application and throughout his argument.

Mr. Fraser also argued that the meaning of the words "cannot agree" in section 185 was either that the railway company would not agree to construct a spur at all, or would only do so on terms both unreasonable and unfair, and that because neither of these elements are present in the present case, it cannot be said that the industry "*cannot agree with the company*" and, therefore, the Board should not entertain an application under section 185. He further submitted that the Board must be satisfied that the spur is "an absolute necessity," i.e., "that the industry is unable to carry on its business without the spur." He contends that the question of convenience, or saving, of cartage charges, or making it easier for the industry, are not factors in determining the necessity for the spur under the section invoked; that it must be apparent that there is "a real necessity" before the Board can or should act. He points to the fact, as supporting his contention, that the absence of the spur, after it had become useless by abandonment of the main line with which it was connected, cost the industry but \$700 for teaming for one year; that the industry has been conducting the business for nearly three years without a spur, which, he agreed, indicated that the business could reasonably be conducted without a spur, and, consequently, there was no necessity therefor. Mr. Fraser submits that the application should be dismissed on these grounds.

The position and rights of the applicants quoad and spur facility theretofore enjoyed by them as successors of the Grafton Canning Company under the siding agreement quoted, with the Canadian Northern Ontario Railway Company, which had ceased to operate, and whose property had been taken over by the Canadian National Railways, should now be considered. The old siding agreement had expired. Both the industrial concern (licensee) and the railway company, parties to it, had passed out of existence, and the agreement itself had expired. There was no agreement between applicants and the present railway company for the operation of the siding. That the railway company (Canadian National) had the right, in law, to abandon the line with which the spur had formerly been connected, is beyond dispute. Counsel for applicants admits it. Therefore, the situation, at the time of the abandonment, at that time, by the Canadian National Railways, was that the applicants were without spur facilities, and there was no obligation, express or implied, upon the railway company, when operating its southern line (the old G.T.R.) to furnish it. The position was as if there had been no siding quoad and the Canadian National, and the applicants were left to exercise their remedies, under section 181, by agreement, *de novo*, with the company, or, failing agreement, under section 185, by application to this Board, if they were in a position to make such application under the latter section.

Under the circumstances I have set out there was, in fact and in law, no right existing in applicants, to any siding accommodation, when the old railway line had been taken up. The applicants must have recognized this. Their conduct, as shown by the evidence, indicated that they did. Before the connection was severed, there was, first, verbal notice from the railway company to

the vice-president and chief eastern operating manager (Mr. Sam Nesbitt) of the Grafton Canning Company, to the effect that the operation of the spur would be discontinued for the reasons stated, and there is evidence that Mr. Nesbitt concurred in the suggestion as a sound one. Then, after connection with the spur had been severed, and by telegram dated August 16, 1923, the applicants protested against the removal of the spur. The applicants took no further steps to endeavour to assert before this Board, or anywhere else, any rights they might have thought they had, to judge from the wording of their application now before us. I refer, in passing, to remedies such as those provided under section 33 or 35 of the Railway Act, which, had there been any such right as that now asserted, were available to applicants. The spur was removed in August, 1923, and, without further complaint, and without taking any proceedings whatever, the applicants teamed to and from their warehouse to the southern track, with which they now seek spur connection, and that teaming arrangement applicants have enjoyed as a connection with the railway ever since—a period of two years—before their application to this Board of August 4, 1925, and for nearly two years since that date.

I think it is clear, upon the evidence, that the application of this Board, stated to be under section 185, was for an entirely new facility, by a new industry (as to owner) by a new party, and for connection with an entirely new railway. As regards the railway company, the applicants, in applying to the Canadian National for such siding accommodation, were in the same position as any other new industry applying for the like facility, and, because of that, they could not expect, and could not receive, any different treatment, than could, under the Railway Act be accorded by this Board to the hundreds of new industries in the same position as to needing siding accommodation. If section 316 (a), (5), (6), and (7) means anything, it prohibits, as an undue or unreasonable preference, the granting of just what the applicant asks for in his application. If the Board, on these facts, acceded to applicant's request, it would, by its order, give to the applicant, an undue and unreasonable preference over the hundreds of industries making applications for siding accommodation.

Extended comments as to the necessity for the spur does not seem to be important in view of the railway company's offer to provide it on terms, certainly not unreasonable, and in many respects less onerous than the original agreement as to the spur on the Canadian Northern line.

The original spur track was built under an agreement to which the Canadian National was not a party. It provided spur connections with another railway and it did not assume the obligations of its predecessor—the Canadian Northern—and the Canadian National having the right, in law, to discontinue the operation of the northern line, when it acquired it, and having, after notice, abandoned it, that abandonment of that line effected a termination of the agreement, and left the applicants without any right to obtain, free of expense to it, siding connection with the southern line. That remedy is what the applicant insists upon, and invokes, section 185, for that purpose, and its failure to agree with the railway company was its failure only to get the railway company to accede to that contention and construct a new spur, and operate it, free of any expense to the applicant, who refused to accept any of the terms. The parties have never, it seems, negotiated as to terms and never failed to agree on terms. The applicant, in effect, says to the railway company, "you took up your tracks, disconnected our spur, leaving us without facilities, and you must give us, free of expense, entirely a new siding connecting with a new line which you have acquired." That means that there is no agreement possible, as to construction and operation of the spur asked for, and there never were any negotiations for any such an agreement, in which the

parties failed to agree. The applicants merely insisted, and before the Board still insist on what they conceived were their rights, to have spur connection with the southern track, free of expense to their institution, for the former facility, as to the northern line, which had been discontinued. It is, clearly, no function of the Board to make an agreement for the parties; neither is it a part of its functions to determine that one negotiating party, or another, is unreasonable in its views as to terms, or in its lack of elasticity in meeting the counter proposals of the other. But, that is not the case here. The applicant invokes section 185 for the purpose of endeavouring to avoid *any* agreement, which is just what that section does not contemplate. The applicant further insists, under this section, that the Board shall exercise—or assume—a jurisdiction under that section to give applicants an unjust and unreasonable preference as to facilities within the mischief legislated against in section 316 of the Railway Act. Its allegation that it “cannot agree” with the railway company, means nothing more, in the circumstances, than that it is unable to get the railway company, by agreement, to transgress the provision of section 316, by getting the railway company to agree to furnish facilities to its industry, upon terms, which it is not required to furnish to any other industry. The failure to get the railway company to agree to such an arrangement does not, I am convinced, put either party in a position where they can come to this Board, invoke section 185 of the Railway Act, and, if successful, put this Board in the invidious position of ordering the railway company to supply facilities contrary to the Railway Act, as to *undue and unreasonable preference in the granting of facilities*. The claim of the applicants that they have a *right* to spur connection with the southern line, because the northern line was abandoned, cannot be justified in law or in fact. I think their remedies, so far as the jurisdiction of this Board extends to them, are confined to that section which they have invoked. They have either made out a case for relief under that section, or their application fails.

In the light of the evidence and arguments of counsel at the hearing, the position taken by applicants, as above set forth, is made clear. I quote from the record, vol. 445, pp. 2445-6:—

Commissioner BOYCE: By reason of the change, in the amalgamation of the two roads, the Canadian Northern ceased to be used?

Mr. SCOTT: Yes.

Commissioner BOYCE: And you then wanted the spur connection with the old Grand Trunk?

Mr. SCOTT: Yes.

Commissioner BOYCE: Under what authority are you applying now?

Mr. SCOTT: Under the Branch Lines clauses.

The DEPUTY CHIEF COMMISSIONER: That is because you are unable to agree?

Mr. SCOTT: Yes.

Commissioner BOYCE: You are unable to renew the agreement?

Mr. SCOTT: This is no good to us, because there is no track there.

Commissioner BOYCE: You want a similar agreement?

Mr. SCOTT: We do not think we should have a similar agreement. I think they would give us a similar agreement if we would pay for the construction of the line, but our point is that we have not had the service there, and they having removed the main line over which we had the service, and substituted another new line, *it is their duty to give us facilities down to that new line*.

Commissioner BOYCE: You would not expect to get better terms over the substituted spur than you got over that for which you made the agreement?

Mr. SCOTT: Well, we come to the Board because we want the facilities, and we say that under these conditions we should not be made to pay for it. We had the facilities on their main line track, and they removed that track.

The ASSISTANT CHIEF COMMISSIONER: Which they had the legal right to do.

Mr. SCOTT: Yes, as a result of that we are left up in the air, and we ask that they put us back in the condition we were in before, by giving us a spur line from the main line.

And, at pages 2447-8:—

Commissioner BOYCE: You had an agreement with the railroad and they discontinued their operations on the main line, as they had a right to do. Now then, they gave you facilities on the other line, did they?

Mr. SCOTT: No, we have not got facilities on the new line.

Commissioner BOYCE: You haul?

Mr. SCOTT: Yes.

Commissioner BOYCE: Now you want the facilities?

Mr. SCOTT: Yes.

Commissioner BOYCE: It is a question of terms?

Mr. SCOTT: Here is a plan showing the situation. They are now using this line and we have to team down to this station. We want a siding put in, and we say that because of the change being due entirely to their convenience, they should put us back to where we were and give us the service without cost of construction to us.

The DEPUTY CHIEF COMMISSIONER: How much a year did you pay for the old siding?

Mr. CALDWELL: A dollar a year.

The DEPUTY CHIEF COMMISSIONER: Were there any switching charges?

Mr. SCOTT: I do not think so.

Mr. CALDWELL: No; a dollar a year and no switching charges.

Mr. SCOTT: We will be very glad to do that, if they will construct it for us.

And at pages 2452-3:—

The ASSISTANT CHIEF COMMISSIONER: As to the terms, I think you agree with me that the siding, after it has been constructed, was in the same position, qua the company's right at law, as the track connected with it.

Mr. SCOTT: I think so. I think it became part of the company's track.

The ASSISTANT CHIEF COMMISSIONER: So far as the portion of the track on the land of the Canadian Canning Company is concerned, it is simply an easement.

Mr. SCOTT: Yes.

The DEPUTY CHIEF COMMISSIONER: Did you try to reach an agreement with the railway?

Mr. SCOTT: Well, we did in this way; that we said we would like this built and we would like them to pay for it, and they said they would build it if we would pay for it.

Pages 2454-5:—

Commissioner BOYCE: You make this application because you are unable to agree with the company?

Mr. SCOTT: Yes; because we do not agree with the company; we are unable to agree with the company.

The DEPUTY CHIEF COMMISSIONER: That is, that you cannot agree—not that you will not agree?

Does the Act say you can come to the Board in such case?

Mr. SCOTT: We are unable to agree. We say, "we want you to build it for us," and we are unable to agree.

The ASSISTANT CHIEF COMMISSIONER: The terms of the agreement are the terms upon which you have had connection with the railway, or spur facilities in the past. Those are the terms upon which the railway company says they are willing to give you facilities; but you say you will not agree to those terms.

Mr. SCOTT: We are unable to agree. We do not think it is right under the conditions, that we should be asked to pay for it.

Commissioner BOYCE: Why do you say that? Your attitude is that, because you had spur facilities with a railway which has gone out of existence and is no more use to you—the successor of that railway, or the railway into which that railway with which you had connection has become absorbed, should give you free spur facilities; is it that?

Mr. SCOTT: You say it has gone out of business?

Commissioner BOYCE: It has been absorbed.

Mr. SCOTT: It has been absorbed. It is part of the Canadian National—for their own benefit and for the saving of money to themselves they have made a certain change. It was no good to us, and we say, "If you are making this change for your own benefit, and are going to save money out of it, you should put back this spur."

Commissioner Borce: It is a claim for a substitution. By reason of the absorption of the Canadian Northern by the Canadian National, you say they should give you the facilities on the Canadian National, which you formerly had on the Canadian Northern.

Mr. Scott: Yes, that is the reason we are asking the Board, under the Branch Lines clause, *to depart from the usual practice* and put all the expenses on them, because we say these are special circumstances, and it is not like the case of a new line to be built.

Page 2463:—

Mr. Fraser: I said in my reply that an Order should be made under section 185, upon the usual terms, but I am not going to suggest to the Board that section 185 should not properly be invoked in a case of this kind. The history of section 185—and I have it from the gentleman who drew the section—is this: in the old days the railways were very lax about granting applications from industries for spur lines. They were all built in the old days under agreement prior to section 185 being passed, and it created a great deal of trouble, and Mr. Blair, then Minister of Railways, requested that a section be drafted to give the Board power to compel the railways to put in spur tracks and to stop the deliberate refusals, without giving reasons, which had become prevalent at that time, and section 185 was drafted. I think I am entitled to say now that the intention of that section was to just about balance the conditions which were common in spur track agreements.

In its letter of September 24, 1925, quoted herein, Mr. Scott, counsel for applicants, said:—

I note that Mr. Fraser is willing that an order should go under section 185, provided my clients deposit a sum equal to the estimated costs of supplying the facilities. If this were a new facility the terms suggested by Mr. Fraser might be considered reasonable, but under the conditions respecting this matter, which are set out in my letter of August 4 last, I submit the railway company should be ordered to provide the spur at its own expense. We had satisfactory facilities before the Canadian National Railway was lifted.

Under present circumstances, it would not be just to put any of the expense upon the Canning Company or to call for a deposit from that company to cover the cost of the construction of the spur.

And, throughout the hearing counsel for applicants took the same position, as shown by the citations from the record, the effect being, as I have before stated, to refuse *any* agreement and to ask this Board, under section 185, to make an order compelling the railway company—without any deposit, or other terms imposed, to construct and operate the new siding asked for, at its own expense. I see no such power under section 185, nor does it appear that section 185 was put into the Railway Act to make possible any such order. It is quite a novel interpretation which is sought to be put upon the section, as was stated by the Chairman (the Assistant Chief Commissioner) at the conclusion of the hearing, in the following language (p. 2473):—

The ASSISTANT CHIEF COMMISSIONER: Mr. Scott has raised a new question in connection with section 185—it is new as far as my recollection goes—namely that, having had an application for an order under that section for forced construction, the cost would be on the railway.

My recollection of the general procedure is otherwise, but a number of points have been raised which will have to be given consideration.

Mr. Scott admitted, p. 2455, that the applicants are asking the Board, under section 185, “*to depart from the usual practice*” and put all the expense upon the railway company for the reasons he gave in his letter quoted, and at the hearing.

What is asked by the applicants is a remedy, under section 185, which this Board, in exactly similar circumstances, has found itself unable to grant for want of jurisdiction.

Re Hunter Bros. Ltd. and G.N.R. XV Board's Judgments, p. 126.

It would scarcely be consistent, or proper, for this Board to refuse the one application, because it had no power to grant it, and by applying section 185 in this case, find a way to do, indirectly, what it has ruled it cannot do directly. We were asked at the hearing, by counsel for applicants (p. 2455) “*to depart from the usual practice*” in order to grant the relief asked under what are “special circumstances,” but which “special circumstances” are almost identical, if not quite identical, with those in the case above cited, where the Board refused the application for relief.

I do not think that section 185 of the Railway Act was, by its language, intended to be invoked for any such purpose. Its intention is clearly, I think, to aid the Board's jurisdiction to maintain, as it is required to do, under section 316, equality as regards facilities and to clothe it with power to prevent any undue or unreasonable preference such as is prohibited by that section. Prior to the passing of the 1903 Railway Act there was no such section. Railways could put in spur tracks, or sidings, as they wished, or grant such facility to one industry and refuse it to another, and there were, as is natural, many complaints as to the abuse of a discretion left wholly to the railways. Had section 185 (section 226 of the old Act) not been enacted, this Board would have been crippled in the important function I have referred to.

If effect were now to be given to the application before us the result would be that the applicants would be granted, in the circumstances shewn (if I have correctly assimilated them) by the Board "undue and unreasonable preference" contrary to the spirit, if not the letter of section 316.

I think that the jurisdiction of the Board, under section 185, should, in every case, be very cautiously exercised to guard against the possible abuse of its intention. All the circumstances under which the section is invoked should, in every case, be most rigidly and critically examined, and relief should only be granted under it where, after a careful sifting of the circumstances it is found that all the prerequisites of the section, hereinbefore set forth, are present, and, in addition to that, that the application is one in which, according to the true intent, meaning and spirit of the section, and to correct abuse, or remedy unfair and unequal treatment, the permissive and discretionary and auxilliary jurisdiction thereby granted to the Board, ought properly to be exercised. It was enacted as a remedy against unjust, over-bearing, and unequal treatment in the matter of granting or placing of facilities by railways. Its promiscuous or indiscriminate application may work out to entire opposite results. For instance, as is alleged in this case, a spur or siding may be ordered under the section; the applicants depositing the money required by the order and the facility put in. The investment of the applicants is repaid under the terms of the order under this section, on a wheelage basis, by the railway company who is then the owner of the spur. The industry is then shut up, either by insolvency or, as is alleged in the evidence, to be the practice, or necessity of the applicants in the course of their business, and to legitimately advance it, is bought up and closed down to remove competition, and the railway is left with a spur—long or short—on its hands, which it has paid for out of its tolls, and those tolls not being only confined to those payable directly from the operation of the spur. (*Hepworth Silicia Brick Co. v G.T.R.* 18 C.R.C. 9; affirmed by the Supreme Court, 19 C.R.C. p. 365.) If, as is reasonably possible, this happens in the case of 100 or more sidings, the loss to the railway will be enormous; to the industry nothing. Again, as is referred to in the argument (p. 2467) the exercise generally and indiscriminately, of jurisdiction under section 185, may make it profitable to industries operating under agreements, to cancel those agreements and come to the Board under this section, and, in the result I have instanced, in the end get the spur facilities at the expense of the railway company. It was plainly told us by counsel for the railway company that the applicants had intimated to the railway company that it would do that very thing if order be made under section 185, and this statement met with no denial from applicants, their counsel merely observing "We can deal with that when it arises." Further, p. 2467, the same matter was referred to as follows:—

THE DEPUTY CHIEF COMMISSIONER: You mean in cases where they have made an agreement, that there is a possibility of their opening the door, and that the canners may cancel the agreements under which the spurs have been operated and apply to the Board for forced construction?

Mr. FRASER: Yes.

Mr. SCOTT: That can be dealt with when the question arises.

The DEPUTY CHIEF COMMISSIONER: Then, if we make an order we open the door.

Mr. SCOTT: But, you have it in your hands to control each individual case, if there is any subsequent application of that kind, of which I know nothing.

The ASSISTANT CHIEF COMMISSIONER: We can deal with each individual case on its own merits.

Another result that would follow the making of an order under section 185, in these circumstances, would be that wherever sidings had existed on lines absorbed into the Canadian National Railway system, the operation of which had been discontinued by the railway company, or wherever and whenever any other railway company abandoned a portion of its line as part of its policy of operation, or for other reasons, it would be open to all industries on the lines so abandoned, to make similar applications, upon the same state of facts, and would, in that event, be entitled to similar orders, or, those industries would be discriminated against, and accorded different treatment. In the first instance the Board's judgment in the Hunter Case would be over-ridden by itself, and in the alternative case, there would be a contravention of section 316, permitted by the Board. If, in such instances, such industries had already made the usual siding agreements on the new line, it would be hard for the Board to refuse their claim for similar treatment, if they cancelled those agreements and applied to the Board under section 185.

My view is that section 185 is, because of the circumstances, and for the reasons given, not applicable to the conditions, and that no order should be made under it on the facts presented in this application. Such conditions were, I think, clearly not contemplated by the section, which is entirely discretionary as to its application. Can the Board find, as a fact, that the applicant "cannot agree with the company" as to the construction and operation of the facility referred to? In the face of the facts admitted, and by the written statement of applicants' counsel, before cited, that "if this was a new facility the terms suggested by Mr. Fraser might be considered reasonable . . . but under the conditions . . . set out in my letter of August 4 last, I submit the railway company should be ordered to provide the spur at its own expense" and that (same letter) "under present circumstances, it would not be just to put *any* of the expense upon the canning company, or to call for a deposit from that company to cover the construction of the spur", coupled with the statement of counsel of the applicants (p. 2455) that "We are asking the Board under the Branch Line clauses, *to depart from the usual practice*", in making the order asked for, having regard to the Board's decision in the Hunter Case, and to the strict observance by the Board of the provisions of section 316, it seems to me that the Board would be stretching section 185 beyond its intent, spirit and meaning, if it found, in what took place, that "the parties cannot agree as to construction and operation." The applicants based their application upon a misconception of their rights. Quoad the Southern line—and under the ruling in the Red Mountain and Hunter Cases, this *was* a "new application," and, therefore, they admit that the terms suggested by counsel for the railway company "might be considered reasonable". That, I think, disposes of the Board's discretionary power under section 185. In the face of it I think it cannot find that the applicant "cannot agree" with the company, and if it cannot find that, there is wanting a prerequisite to the exercise of any jurisdiction under section 185. The applicant clearly *can* agree—because the applicant so plainly states, but will not agree or consider any agreement because it declines to recede from a contention, which I think is erroneous, in fact and law, and which has prevented it from attempting to agree to terms, which but for such erroneous impression it admits "might be

considered reasonable", and, I think, would have been agreed to without much question. I think that the terms offered by the railway company were and are reasonable, in the circumstances. In the light of disillusionment as to what the applicant erroneously conceived to be its rights (and I do not suggest that the applicant did not honestly believe in them), there seems to be no disagreement between the parties at all, and it follows that no case has been made out for relief under the section under which the application is made, notwithstanding that the railway company, in its answer, suggests that application should be made under section 185. The Board must decide whether that section may properly be invoked, and one of the important prerequisites to the exercise of the discretionary powers conferred by the section, viz., the fact that the parties cannot agree, being absent, no order can properly be made under it.

The application fails and must be dismissed.

THE ASSISTANT CHIEF COMMISSIONER:

Application was made for construction under section 185, said construction to be at the expense of the railway; that is to say, an attempt was made to have the application placed under section 185, while at the same time rendering it free from the provisions of the section in respect of deposit, etc. Wider considerations were, it is true, raised as to the obligations alleged to be involved. These have been given a most careful and acute analysis in the reasons for judgment of Mr. Commissioner Boyce.

Without the slightest disparagement of the reasoning set out, I have to say that I do not, at the present juncture at least, find it necessary either to concur in or dissent therefrom. As I read section 185 and as I refer to what has been, I understand, the Board's uniform practice under the section—which practice is important as making clear the interpretation of the Board—the application to have the construction at the railway's expense has no standing under section 185, and I, therefore, agree that the application should be dismissed.

APPLICATION OF CITY OF OWEN SOUND, ONT., AND GREAT LAKES ELEVATOR COMPANY, in re INTERSWITCHING FACILITIES—CANADIAN PACIFIC RAILWAY AND CANADIAN NATIONAL RAILWAYS

Judgment of Chief Commissioner, dated September 30, 1927, concurred in by Assistant Chief Commissioner and Deputy Chief Commissioner.

This is an application presented by the City of Owen Sound and the Great Lakes Elevator Company for a revision of the apportionment of the costs of construction and a reapportionment of the cost of maintenance made under the Board's Orders Nos. 33594 and 38116, having to do with the establishment of interswitching connections between the Canadian National Railways and the Canadian Pacific Railway Company at Owen Sound by means of a bridge across the Sydenham river, and the necessary alteration of, and addition to, trackage occasioned by such orders.

By the Board's Order No. 33594 of date the 27th day of April, 1923, interswitching facilities were directed, and as regards the costs occasioned by the operations, which is the matter here discussed, the order provides thus:—

3. That the cost of constructing the said Interchange tracks be borne and paid one-third by the applicant and one-third by the Canadian National Railway Company; the Canadian Pacific Railway Company and the Owen Sound Elevator Company each to pay one-sixth of the cost thereof;

4. That the Canadian Pacific Railway Company maintain that portion of the tracks lying on the eastern side of the Harbour, up to the southern side of Tenth Street; all other track maintenance, including the maintenance and rebuilding when necessary of the trestle bridge across the harbour, to be borne equally by the applicant and the Canadian National

Railway Company; and the maintenance, and the present or future protection of the crossing of Tenth street to be borne by the applicant.

5. That the cost of adjacent or abuttal land damages, if any, be borne equally by the applicant and the Canadian National Railway Company.

Reference to the order discloses that the interchange was directed to take place on the western side of the harbour according to plans filed with the Board, and involved building 3,700 feet of trackage facilities. On the 18th day of October, 1925, an application was made by the city council of Owen Sound and the Board of Trade of that city, for a change in the interswitching order, No. 33594, asking that the location of the interchange track be changed to the eastern side of the river. Such application was listed for hearing and the matter developed at a sitting of the Board held at Owen Sound on December 3, 1925, attended by counsel for the city of Owen Sound, the Canadian Pacific and Canadian National Railways, the Dominion Transportation Company, the Great Lakes Elevator Company Limited, and certain property owners on the western side of Second avenue. No opposition was offered to the proposal to change the interswitching operations to the eastern side of the river which was understood to involve trackage amounting to 6,000 feet, absorbing 1,160 feet of Canadian Pacific Railway Company's tracks for that purpose, which necessitated building new team tracks and loading facilities in substitution for what was taken from the Canadian Pacific for the common use, as well as a further extension of 220 feet of track for siding and loading purposes.

Thereupon Order No. 37156 dated December 28, 1925, was made in amendment of the original Order No. 33594, so as to permit of the change of location of the interchange tracks from the west to the east side of the river, and to approve the location as submitted, as well as to authorize the construction of certain team tracks by the Canadian Pacific Railway Company to meet the changed situation. Paragraph 3 of such Order 37156 reads as follows:—

3. That the Canadian Pacific Railway Company be, and it is hereby authorized to construct team tracks on Marsh street (First avenue East) as shown in red on plan O.B. 878 dated 28th November, 1925, filed; the cost of such tracks to be kept separate from the cost of the interchange facilities, and to be paid for by the Canadian Pacific Railway Company and the city of Owen Sound, as they may agree. Any dispute between the parties to be referred to the Board for settlement.

Order No. 37156 did not purport to deal with the general costs of the undertaking apart from what is set out in paragraph 3 above quoted.

When the matter was called for hearing, counsel on behalf of the Canadian Pacific Railway Company agreed to the change providing no extra cost was imposed upon that company, and remarked that it was their view that they should not be called upon to contribute to any extent to the cost of the work, but being assessed under the former order they were not now raising any objection thereto, and after conference with the city, they had outlined the terms on which their assent to the change had been given.

Counsel for the Canadian National Railways said that they were quite prepared to fall in with the views of the city that interchange tracks be on the eastern side of the river, but opposed any suggestion that they should be called upon as part of the scheme to bear any portion of the cost of providing the Canadian Pacific Railway with facilities at the other end of the yard. At the conclusion of the argument the Board announced that the order for the change would go at once and as far as the question of costs was concerned it would be settled with as little delay as possible.

The following extract from the record of the proceedings before the Board may be noted:—

MR. BIRNIE: On behalf of the elevator company I would just like to explain our interest in the present hearing. The original order was made largely in contemplation of the elevator being erected. When that order was made the elevator was gone ahead with, it has been erected and is now full of grain. The crying need we at present have is for interchange

facilities; we are losing business every day by the delay in this matter. We are perfectly satisfied with the original order and have no desire in any way to change it. On the other hand, we have absolutely no objection to the proposed change, on one condition, that it does not unduly delay the actual construction of the interswitching. I should like to impress upon the Commission the absolute necessity for immediate interchange facilities for our elevator. (Vol. 445—p. 2504.)

Mr. CAMERON (for city): Before you adjourn it is understood that the order goes and the railway companies can commence the construction of the bridge at once?

CHIEF COMMISSIONER: To-morrow morning if they want to.

Commissioner LAWRENCE: They may commence this afternoon.

Order No. 37156 followed such hearing directing as above detailed. Subsequently by application to the Board on January 20, 1926, the Canadian Pacific Railway Company requested that Order No. 37156 be amended to provide that the cost of construction of new team tracks and lead, which it had to provide in substitution for the trackage which became part of the interchange works, be included as part of the general cost of the work. It will be remembered by the provisions of Order No. 33594 the work was to be paid as follows: one-third by the city of Owen Sound; one-third by the Canadian National Railways; and the remaining third equally between the Canadian Pacific Railway Company and the Owen Sound Elevator Company. The Canadian Pacific Railway Company's application was submitted to the city solicitor of Owen Sound and to counsel for the Canadian National Railways, inviting their submissions, which were duly filed of record, and thereafter further Order No. 38116, dated September 16, 1926, was made, directing that Order No. 37156, of date December 12, 1925, be amended by striking out the third paragraph thereof, and substituting therefor the following:—

3. That the Canadian Pacific Railway Company be, and it is hereby, authorized to construct the team tracks and lead thereto on First avenue East (Marsh street) between 11th street East and 13th street East, as shown in red on plan 0-B-878 dated November 28, 1925, on file with the Board under file No. 6713.23; the cost thereof, less the cost of 220 feet of track, and the value of its existing team track on First avenue East, south of 11th street East to form part of the general cost of the work provided for under the said Order No. 33594 and this order.

And the following was added to said Order No. 37156 as section 5 thereof:—

5. That the Canadian Pacific Railway Company maintain at its own expense the new tracks which it is authorized to construct under paragraph 3 hereof, and that the Canadian National Railways maintain the interchange and connecting tracks on First avenue East, south of Eleventh street East, and also the track connecting with the Canadian National Railways on the west side of the river, including the bridge over the same; the expense of such maintenance to be borne and paid in equal shares by the Canadian National Railways and the city of Owen Sound, save and except the expenses of maintenance and operation of any present or future protection at the said crossing to be borne by the city.

After the issuance of said last mentioned order, and on the 20th day of October following, the city of Owen Sound through its solicitor alleged that no notice was received by the city of Owen Sound or by himself that any application for the change in Order No. 37156 was to be made, and contended that it should have had notice and opportunity of stating its position in regard to the matter; and further advised that the city of Owen Sound was emphatically opposed to clause 5 above quoted. Following such protest, further representation was received from the Great Lakes Elevator Company Limited regarding the last mentioned orders, alleging unfairness had been done to the city and also to itself, and asking that further investigation be made. After the matter had been developed by further correspondence, and due notice been given, it was brought on for hearing at the city of Ottawa on the 12th day of July last, at which time and place representatives of all parties were heard. Mr. McCarthy, K.C., appeared for the city of Owen Sound and for the Great Lakes Elevator Company in support of a motion to alter the terms of apportionment of the cost of con-

struction, as well as of maintenance. As regards the elevator company, he contended that it should not be burdened with any of the costs of the Canadian Pacific railway company's team track, even if contributing to any of the costs of the interchange facilities. He argued that the jurisdiction of the Board to impose any burden upon the elevator company under an order of this nature is in doubt, and referred to the judgment of Chief Commissioner Carvell as expressing doubt in that particular. As far as this branch of this application is concerned, it may be said at once that section 253 of the Railway Act empowers the Board to determine what company or companies, or other corporations, or persons, and in what proportion the cost of making any such connections as are here ordered shall be borne, and thus seems to settle this question conclusively. The practice of the Board has been in conformity with the terms of the present order, and I think no serious question can arise in that particular. (See also section 39 of the Railway Act.)

As to the fairness of such order, from the correspondence on file, the observation of Chief Commissioner Carvell in his judgment, that the Owen Sound Elevator Company is the moving spirit behind the application, is completely justified, and Mr. McCarthy's observation that "as far as the city of Owen Sound is concerned being the applicant, that the Board is without jurisdiction to saddle them with any portion of the cost" in the light of the judgments of the Board, must be negatived. It being clear that the Board has full jurisdiction to deal with the matter as indicated in the order, the only question that remains is the justice and fairness of the apportionment made by the original order, and as subsequently amended.

All interests have benefited by these works. A perusal of the record shows that without the interswitching facilities the elevator would never have been erected—or so it is stated. Under the original order, 3,700 feet of track including the present, were to be constructed. Under the revision consequent upon changing the switching from the western to the eastern side of the river, 6,000 feet of track including the bridge track, had to be built, and of this amount 2,300 feet were necessary to provide the Canadian Pacific Railway Company with team tracks in lieu of the tracks given up by that company. The new arrangement resulted in giving to the Canadian Pacific Railway Company 220 feet more team trackage than it gave up, and the order requires that this 220 feet be constructed by the Canadian Pacific Railway Company at its own expense, leaving 2,080 feet to be added to the general scheme. It is fully established that the city was aware of the change which was being made in the Canadian Pacific Railway Company's trackage and facilities. It made no protest in regard to the division of costs specified in the original order, nor did it ask that the increase in the trackage made necessary by the arrangement between the city and the Canadian Pacific Railway Company to move the interchange from west to east, and the expense of providing a new location for the company's team tracks should alter the proportional liability as allocated between the city and the Canadian Pacific Railway Company. It is, I think, reasonable that the cost of construction of team trackage necessary to put the latter company in the same position as it was prior to the interchange facilities being ordered, be made a part of the general cost of the work. Having regard to the change of location it would seem that no unnecessary changes in the incidence of construction or maintenance costs are made.

By the original Order No. 33594 of April 27, 1923, the construction costs are allotted—one-third to the city, one-third to the Canadian National Railways, and the other third equally between the Canadian Pacific Railway and the elevator company.

By the order appealed from, No. 38116 of September 16, 1926, construction costs remain under the same allotment and the expense of construction of facili-

ties necessary for the Canadian Pacific Railway Company to replace what is taken from it, for interswitching purposes, is put into the general cost of the work—and only to the extent of trackage so built—a further construction of 220 feet is to be paid for by the Canadian Pacific Railway Company.

And so far as the costs of maintenance are concerned, no change has been made. Under both orders the Canadian Pacific Railway Company was, and is, obliged to maintain its own trackage, and the Canadian National Railways and the city are to bear equally the cost of all other maintenance, except that of the 10th street crossing and its protection, which both orders have placed upon the city.

Regarding the whole situation, I do not think any fairer allotment can be made than that which is set out in the orders under review. Statistics were filed showing the number of cars handled through the interchange for the respective companies. They show that more cars were switched for the Canadian Pacific Railway Company than for the Canadian National Railways, but it is difficult to judge from that fact which lines derives the greatest benefit. Statements were put in showing the number of cars received from the Canadian National Railways, by the Canadian Pacific Railway Company for Canadian Pacific haul; also cars interswitched to the Canadian National Railways by the Canadian Pacific Railway Company for Canadian National haul; also cars handled via the Canadian National to Owen Sound and interswitched for placing in Owen Sound, as well as cars hauled via the Canadian Pacific Railway to Owen Sound and interswitched to the Canadian National Railways for placing in Owen Sound; and in all of these it appears that the Canadian Pacific Railway Company has a numerical advantage. It is contended by the Canadian Pacific Railway Company that a large amount of traffic formerly tributary to its line has, through inter-switching, been diverted to the Canadian National Railways, but that little traffic is received from the latter which would not have been enjoyed by the Canadian Pacific Railway Company in any event, and as to elevator traffic, it is pointed out that of a total of over 900 cars received up to the end of last October by the Canadian Pacific Railway Company from the elevator, over 450 cars were for export and not quite 350 for local points. The Canadian Pacific Railway Company claims that if the elevator had not been constructed, undoubtedly it would have received the haul on most of the grain traffic from either Port McNicoll or Goderich, as the shippers would have filled their requirements out of the grain stored in elevators on Canadian Pacific tracks, routing by the Canadian Pacific line; and it also points out the fact that out of 346 local cars, 316 were for Canadian Pacific points.

It is difficult to weigh the disadvantages or advantages in connection with inter-switching in evenly balanced scales, but on the whole I think it is not shown that the orders made are unjust or unfair in any respect, nor that the same should be rescinded or varied, and the application is dismissed.

In re COST OF TRANSPORTATION OF COAL FROM PRODUCING POINTS IN WESTERN CANADA TO CONSUMING POINTS IN ONTARIO—ORDER IN COUNCIL
P.C. NO. 225, FEBRUARY 15, 1926

Report to His Excellency the Governor General in Council, dated September 9, 1927.

In compliance with the directions of Order in Council P.C. 225, of date the 13th day of February, 1926, advising that,—

the Board of Railway Commissioners for Canada be requested to immediately inquire and report to the Government upon the question of the cost of transportation of coal per ton

in full capacity train-load quantities for such seasonal movement as above mentioned from producing points in Western Canada to consuming points in Ontario, such inquiry and report to show as nearly as practicable the particular cost of such movement, both exclusive and inclusive of the costs that would have to be incurred by the railways in any event and whether any extra or additional coal movement take place as the result of special rates or not, and both exclusive and inclusive of the element of profit to the transportation companies; to the end that the Government shall be informed as nearly as may be what rate or rates per ton for the transportation by railways of coal from producing points in Western Canada to consuming points in Ontario would pay the actual cost of the said movement (both exclusive and inclusive of overhead, superintendence, and allowance for operative profit) respectively (a) from an operating standpoint and eliminating the costs that would have to be incurred in any event as above mentioned, and (b) inclusive of the same.

The Board submits as follows:—

It was hoped that prompt co-operation would ensure quick disposition of this reference, and to facilitate the same, on the 19th day of February, 1926, the Board forwarded copies of the Order in Council to the Canadian National and the Canadian Pacific Railway Companies asking their submissions in respect thereto. Beyond formal acknowledgment no reply was made, and on the 24th day of February, 1926, this matter was spoken to by Mr. Woods, counsel for the province of Alberta, during the hearing of the General Freight Rate Investigation, and he formally submitted request for certain information to the railway counsel and was thereupon directed to file his submissions in writing and send them to the railway companies concerned.

On the 9th of March, 1926, Mr. Lawson, for the province of Ontario, applied to the Board for an order directing the Canadian National Railways and the Canadian Pacific Railway Company to furnish statistical information subdivided into fifteen heads, which application was set for hearing before the Board on the 30th day of March, 1926, thereby providing an interval during which it was expected that the data asked for would be under way. At the request of the province of Ontario this hearing was adjourned until the 16th day of April following, in order to give further time for preparation.

On the day last mentioned, the Board settled the particulars then asked for and in dispute, and directed that the railway companies supply the same by the 1st day of July then next, such date having been represented as the earliest possible period at which the data required could be collected, and after which it was directed that summary application be made to the Board to fix a date for hearing, which, if then applied for, and the parties been ready, could have been set, and the matter disposed of a year ago.

The Board after a period which to it seemed sufficient, namely on the 14th day of July, 1926, drew the attention of the railway companies to the fact that they were to supply information by the 1st day of July, after which formal application was to be made to fix a date for hearing, and as no such application has been made immediate attention to the matter was requested. Further information was supplied, but on the 10th day of September, no application to set the matter down for hearing having been presented, the auditors acting for the province of Ontario were asked by the Board to state whether all the information mentioned at the preliminary hearing on the 16th day of April, 1926, had been furnished, and when the province would be prepared to make application to the Board to fix a date for hearing. Thereupon the Board was notified by letter on the 17th day of September, 1926, that the province would not be in a position to take the matter up until the 1st of November then next. During the month of November, the Bell Telephone Case was being heard, and the final hearing in the General Freight Rates Investigation had been set for the 30th November.

It may be said that the railway companies in justification of delay on their part, urged that their expert traffic officers were busily and continuously engaged

taking out data for the General Freight Rates Investigation and could not be withdrawn from that work. On being released from the larger hearing, they gave immediate attention to the data required for this inquiry.

But from all this, it is apparent that notwithstanding the parties at various times were urged by the Board to expedite preparation of their schedules, lack of information prevented them from bringing the matter before the Board for hearing prior to the commencement of the final hearing of the General Freight Rates Investigation, which began on the 30th November, 1926, and continued until the 30th April, 1927. During that hearing, namely, on the 10th day of December, 1926, Mr. Woods made application to interrupt the proceedings for the purpose of taking up the Coal Inquiry, but in view of the fact that many counsel were present from all over Canada engaged in the former case, the importance of which demanded unbroken attention, it was deemed unwise to accede to such request.

Necessity for instant attention on the part of all the Board to the questions involved in the General Freight Rates Investigation, and their determination before the 1st of September instant, prevented decision in this matter until the former was disposed of.

The compelling necessity of hearing and promptly deciding the questions involved in the Telephone Inquiry and the General Freight Rates Investigation forced postponement of several matters of great importance to different localities, and on completion of the Telephone Inquiry and the Freight Rate Investigation, it was necessary to instantly assign three members to the disposition of such matters insistently demanding attention, while the remaining three members, namely the Chief Commissioner, the Assistant Chief Commissioner, and Mr. Commissioner Oliver, at once took up the reference from the Privy Council in its Order, P.C. No. 225.

On the 26th day of May, 1927, all parties in interest met at a hearing before the Board's Chief Traffic Officer, at which various details were presented and discussed, and the matter was finally presented to the Board on the 7th day of June last and completed on the 13th day of that month.

After full consideration and study of the evidence and exhibits placed before the Board, figures were arrived at which furnish the best answer the Board can give to the various phases of the inquiry submitted in the order. The opinion of the three members, however, is not unanimous. That of the Chief Commissioner and the Assistant Chief Commissioner sets—

The out of pocket cost at.....	\$ 7 22 per ton
The inclusive cost at.....	10 07 per ton
Inclusive cost plus the element of profit, at.....	12 20 per ton

In the opinion of Mr. Commissioner Oliver the same are as follows—

The out of pocket cost at.....	\$ 6 50 per ton
The inclusive cost at.....	} Unable to draw definite conclusion from evidence submitted.
Inclusive cost plus profit.....	

Attached hereto are the detailed reasons and calculations upon which the above opinions are based.

Respectfully submitted,

(Sgd.) H. A. McKEOWN,
Chief Commissioner.

(Sgd.) S. J. McLEAN,
Assistant Chief Commissioner.

(Sgd.) FRANK OLIVER,

OTTAWA, September, 1927.

REASONS

THE CHIEF COMMISSIONER:

THE ASSISTANT CHIEF COMMISSIONER:

In preparation for this inquiry, the Provincial Governments most particularly concerned, namely those of Ontario, Alberta and Saskatchewan, sought expert advice upon the question under investigation, and have submitted the testimony of Mr. George W. Oliver, whose evidence and the exhibits presented by him, are relied upon as conclusive in regard to the questions at issue. The railway companies rest upon the testimony of their traffic officers in support of figures in some respects considerably different from those presented on behalf of the provinces.

Their methods of calculation differ so materially that it is not feasible to compare them step by step, but nevertheless, certain basic items are comparable, and making every allowance for different data used, a figure can be arrived at, to which the calculations of each can be brought for consideration.

Order in Council P.C. 225 directs,—

(1) A report on the cost of transportation of coal in full capacity train-load quantities for the period of the year when the rolling stock of the railways is not mobilized for the transportation of the grain crop in Western Canada;

(2) the seasonal movement of coal is one spoken of as being from the producing points in Western Canada to the consuming points in Ontario;

(3) there is to be ascertained "as nearly as practicable" the "particular" cost (a) exclusive of the cost that would have to be incurred by the railway in any event; (b) inclusive of the cost that would have to be incurred by the railway in any event;

(4) and both exclusive and inclusive of the element of profit to the transportation companies.

In summary, what is asked for, as we understand it, is,—

(1) The out-of-pocket cost;

(2) The out-of-pocket cost plus the coal traffic's share of the cost incurred in any event, the latter cost being diluted by the added ton mileage resulting from the coal movement; and

(3) Also item (2) plus the element of profit.

In round numbers, the Canadian National has figured on 10,000 box cars being available for a seasonal movement between January 15 and July 15, and the carriage of approximately 1,000,000 (1,016,272) tons during that period.

Mr. Oliver, the expert witness for the province of Ontario, did not take into consideration any particular volume of coal. He intimated that he did not consider quantity was an important factor, and he dealt with coal in this movement as being traffic intermingled with other traffic and not with train-load movements. In evidence, at p. 8842 he said that coal would never be handled in exclusively solid trains. While the expert for the Canadian National assumed that 1,000,000 tons could be handled with the equipment available on the off peak movement, he testified that he could not be sure the equipment would be available to carry this amount every year.

In reporting on the question of cost, it must be noted that it is impossible to get at the exact cost of a particular movement in railway traffic. All that can be done is to approximate cost; and as emphasized by the experts in connection with the present investigation the element of opinion is very important.

Mr. Mallory, for the Canadian National, at p. 9175, stated that what was asked for in this case was "altogether unique in railroad experience, and that while the railway desired to do everything it could to assist in obtaining the

information, its submissions were not to be understood to be advancing a method which will find the cost of any given commodity." At *p. 9174*, he sets out that the accounting rules prescribed for railways by regulative bodies in the United States and Canada apparently have not been formulated with the object of ascertaining such cost data as are here asked for. He states "other railway statistics so far developed have not made cost accounting possible to the extent that rates may be safely based on the results." Mr. Oliver, the expert for the province of Ontario, stated, at *p. 8994*, that it was not claimed that the exact cost had been ascertained in his studies, but that what had been done was to set forth information which would be helpful to the Board in determining the out-of-pocket costs. Mr. Oliver's studies were limited to out-of-pocket costs. At *p. 8898*, he stated, "In a study of this sort it is impossible to secure accurate results; all you can get is a range of costs."

It may be noted that in striking two bases of out-of-pocket comparison which he names "A" and "B", and which are referred to later, there is a spread of 15 per cent between these two bases which were set forth as dealing with a maximum and a minimum. As bearing on the results set out in the provincial submissions as basis "A" and basis "B", some comments are necessary. Basis "B" which gives an out-of-pocket cost of \$6.087 is based upon the idea that there will be 100 per cent empty mileage westbound. In submitting this basis "B", Mr. Oliver queries this as being excessive, stating "it is not altogether certain that additional coal business from Alberta to Ontario will result in 100 per cent empty movement."

In the interchange between Central and Western regions in 1926, 25,213 loads moved east and 17,541 moved west. The average loads per month east were 2,101; west, 1,450. If further analysis of the loads is made it will be found that in 1926 the months January, February, March and December took 13,171 loads. In 1926, of 10,211 empties moving westbound 7,322 moved in the months of April, June, July and August.

The Canadian National, whose figures are above set out, estimates 100 per cent empty car movement westbound. On conditions as they exist, and unless there is a change which has not yet so far taken place, the nature of the traffic to and from the west, being, in the main, bulk traffic out and higher valued less bulky traffic inbound, of necessity creates a disparity in terms of empty mileage; and there is no evidence which warrants the conclusion that for some time at least the coal movement eastbound will be offset by loaded car movements westbound.

Mr. Oliver, for the Provincial Governments, based his calculation upon a movement of coal from:—

- (a) Drumheller to Toronto—1,991 miles.
- (b) Edmonton to Toronto—2,002 miles.

In estimating the movement, Mr. Oliver takes a load of 36 tons. Mr. Mallory, for the Canadian National, takes a load of 33.4 tons. This average of 33.4 tons is worked out on the special movement of coal which actually took place in 1925-26. The use of 33.4 tons as a divisor in working out cost per ton instead of 36 tons makes a difference of about 8 per cent. The 30-ton box car has an axle load gross capacity of 51½ tons, the average tare of these 30-ton box cars being 17.5 tons. This leaves a maximum load of 34 tons for the so-called 30-ton box car.

It was testified that one reason why there was a preponderance of 30-ton cars used in the special movement above referred to was that the province of

Alberta was desirous of getting smaller loads which would be more readily distributed; and it is intimated that there would be no difficulty now in getting heavier loads. This, again, is a matter of opinion on which no data are available. Pending development of traffic, the only safe measure of what will move per car is what has already moved in the special case referred to.

Mr. Oliver has confined himself to an estimate of out-of-pocket costs only, and has figured the problem in two ways.

Basis A.—Using the cost ascertained by his method of hauling the loaded car east, and the empty car west, as shown by his analysis, and,

Basis B.—Using the ascertained cost of hauling a loaded car east and assuming an equal hauling at equal cost for returning the empty car west.

Following the accepted method of railway accounting, he subdivides the major expenses of the operation into:—

- A. Maintenance of way and structures.
- B. Maintenance of equipment.
- C. Transportation.
- D. Taxes.

And taking every car of coal carried, he allots expenditures to each based upon the four major divisions immediately above noted, and arrives at results thus:—

—	2002		1991	
	Edmonton to Toronto		Drumheller to Toronto	
	Basis A.	Basis B.	Basis A.	Basis B.
	\$ cts.	\$ cts.	\$ cts.	\$ cts.
Maintenance of Way and Structures.....	30 85	30 85	30 68	30 68
Maintenance of Equipment.....	59 27	66 56	60 84	68 18
Transportation.....	88 84	111 30	95 47	118 15
Taxes.....	2 02	2 02	2 08	2 08
Totals (1 car).....	180 98	210 73	189 07	219 09

Dividing each of the above totals by 36 (the number of tons in each car) he finds a tonnage cost of:—

	5 03	5 85	5 25	6 08
--	------	------	------	------

The above is submitted on the part of the provinces of Ontario and Alberta as the out-of-pocket costs of the movement, exclusive of overhead, superintendence and operating profit. Mr. Oliver in his calculations makes use of statistics furnished by the Canadian National Railways for the year 1925, based on a division between freight and passenger expenses following formulae approved by the Interstate Commerce Commission, while Mr. Mallory calculates upon the ascertained operating statistics of the year 1926.

The opposing figures arrived at by Mr. Mallory as out-of-pocket costs are \$7.52, per ton, including 26 cents per ton wage increase, as against Mr. Oliver's \$6.08.

The substantial dispute between them arises from costs assigned to Maintenance of Way and Structures, and Maintenance of Equipment, which in Mr. Mallory's computation work out to a figure of \$4.09 per ton; while Mr. Oliver ascribes only \$2.74 to those heads.

The first item of expenditure above alluded to, namely, maintenance of way and structures, is divided into over thirty separate accounts. It is put forward

that many of these items of subdivision are not affected by the volume of traffic passing over the road. In a cost study directed to out-of-pocket expenses incurred in a given movement, only such as are affected by user need be given attention. Those which are "constant" so-called, and not affected by the volume of traffic, do not influence the result, here sought.

In the science of railway accounting, formulæ have been worked out, and are now in current use, by which the primary expenses involved in each major account have been analyzed and their incidence properly classified. A careful investigation into the maintenance of way and structures expense of railways has been made by the American Engineering Association and has resulted in setting up what is known as the Yager formula, which is commonly accepted as a proper basis of calculation in this respect, and tables issued pursuant to such formula show each major account broken down into primary accounts, and the proportion whereby each primary account is affected by user.

The formula shows that fourteen of the thirty odd individual accounts into which the whole expense of maintenance of way and structures is divided, are unaffected by use. The other items are affected in varying percentages.

In the figures presented, Mr. Oliver has eliminated the item of superintendence, which under the formula is charged twenty per cent for use.

In sixteen of the several items under which, according to the formula, user must be calculated upon, Mr. Oliver has followed the percentages allotted in the formula, and figures that the full charge ascribable to the movement in question under this head should average 21.4 cents per 1,000 gross ton miles. To arrive at this result he takes as his basis a total expense of \$11,789,393.97 furnished by the Canadian National Railways as the full charges to freight service on the movement involved, on the basis of overhead and profit; and the percentages, subtracted because user is not affected by the movement, reduce such total by \$3,767,634.38, and thereby works out a resulting cost per thousand gross ton miles of 21.4 cents. The gross ton mileage made in transporting a car of coal from Edmonton to Toronto, 2,000 miles, based on a load of 36 tons and a tare weight of 18 tons, amounts to 108,108 gross ton miles, and a return empty haul on a tare weight of 18 tons amounts to 36,036 tons, giving a total of 144,144. Multiplying the last figure by 21.4 cents produces a cost of \$30.85 per car as the proportion of maintenance of way and structures expenses chargeable to each car of coal transported from Edmonton to Toronto inclusive of 100 per cent empty haul, and at 36 tons a car, he puts it at .852 per ton.

And by the same method of calculation the movement from Drumheller to Toronto, and return, amounts to \$30.68 attributable to this maintenance of way and structures account, showing again an expense of .85 per ton.

Mr. Mallory ascribes an expense of \$1.12 under this head. He computes the number of shipping days from January 15 to July 15; the cars shipped per day; the average gross tons per car eastbound; the loaded freight car miles; the empty freight car miles; the total freight car miles; the revenue ton miles; the tare ton miles; and the gross ton miles including caboose mileage. His study is based upon the expenditures in 1926 on that part of the main line over which the coal will move, and combining the actual tonnage moved in 1926 with the new tonnage to be produced by the suggested movement, gives him a total of 11,289,964 tons, and a new total expense of \$6,255,881, making the new cost per gross ton thousand of 55.4 cents, being in terms of the Yager formula, 29.8 cents constant and 25.6 cents variable, or affected by user.

Mr. Mallory gets his figure thus:—

From actual results, he takes the gross ton mileage moved over this portion of the road in 1926, which is 7,001,157,000 tons, and the actual cost of maintenance of that part of the line which was \$5,157,947.12.

The above expense is by the formula, divided into constant 65·25 per cent. and variable 34·75 per cent, giving as follows:—

Constant.....	\$ 3,365,560 50
Variable.....	1,792,386 62
Total.....	\$ 5,157,947 12

To move the additional coal traffic involves both additional gross ton mileage and additional costs. The added revenue gross ton mileage on the coal movement is 4,288,807, and the actual cost (1926) of moving a thousand revenue gross ton miles over this portion of the road was 73·7 cents, of which there was:—

Percentage Constant.....	48·1
Percentage Variable.....	25·6
	<hr/> 73·7

Multiplying the additional revenue gross ton miles (4,288,807) by the percentage of variable cost above, namely 25·6, he gets the additional cost of \$1,097,934, being out-of-pocket cost, and arrives at an inclusive cost of \$2,375,999 by multiplying the above 4,288,807 by 55·4 new cost per revenue gross ton miles.

To this \$1,097,934 as above, representing the additional, or out-of-pocket cost, under this head, attributable to the increased movement and to the inclusive costs as well, he adds terminal expenses of \$34,729 and \$94,848, making a complete expense under this head of:—

Additional	Inclusive
\$ 1,097,934 00	\$ 2,375,999 00
34,729 00	94,848 00
<hr/> \$ 1,132,663 00	<hr/> \$ 2,470,847 00

which figures divided by the number of tons to be moved (1,016,272) produce the additional or out-of-pocket cost of \$1.12 per ton, and the inclusive cost of \$2.43 per ton.

Mr. Oliver admits the superiority of Mr. Mallory's method of computation, but says that the maintenance figures included in the latter's study are based upon expenditures in 1926 on the main line, and show a higher cost than is stated. He points out that the part of the line over which the coal would move shows a lower cost per ton mile than does the entire western region.

It will be noticed that the calculations of the Canadian National Railways are based on the figures for the year 1926, while Mr. Oliver has used the figures for 1925 which were given to him by the Canadian National Railways.

Apart from these different data employed by the two experts, it is to be noted that as far as Mr. Oliver is concerned his calculations on the A and B basis above explained, estimates only out-of-pocket costs, whereas Mr. Mallory adopts a two-fold calculation which he terms "additional" and "inclusive."

By his first calculation termed "additional," he assumes simply the added cost of the railway result from the movement, while by his second calculation designated "inclusive," he augments the former estimate by the addition of the coal traffic's share of the general cost, in order to assist the Board to comply with the instructions of the Order in Council.

Continuing the comparison of the two methods, it is noticed that the grouping of the major accounts is the same in both instances, namely, A—Maintenance of Way and Structures, B—Maintenance of Equipment, C—Transportation, and D—Taxes.

From Mr. Mallory's calculations for the movement which he specifies from Drumheller to Rosedale, reduced to a per ton basis, are—

	Total Cost		Cost per Ton	
	Additional	Inclusive	Additional	Inclusive
	\$	\$	\$ cts.	\$ cts.
Maintenance of way and structures.....	1,132,663	2,470,847	1 12	2 43
Maintenance of equipment.....	3,019,612	3,150,754	2 97	3 10
Traffic.....		283,389		0 28
Transportation.....	3,143,104	3,795,497	3 09	3 73
General.....		477,344		0 47
Taxes.....	87,173	334,167	0 08	0 33
Wages adjustment.....	262,634	366,402	0 26	0 36
			7 52	11 70

The above figure, \$7.52, mentioned as additional, is comparable with basis B of Mr. Oliver, namely, \$6.08.

To bring the comparison closer, Mr. Oliver's figures and those of Mr. Mallory may be placed side by side, using those of the latter as taken in basis B, and showing in terms of individual tons, as follows:—

	Mr. Mallory	Mr. Oliver
Maintenance of way and structures.....	\$1 12	\$0 85
Maintenance of equipment.....	2 97	1 89
Transportation.....	3 09	3 28
Taxes.....	0 08	0 06
	7 26	6 08

If the wages adjustment be added to Mr. Mallory's figure of \$7.26 above, it gives \$7.52 shown in his calculation. If such should materialize, Mr. Oliver's should be raised to \$6.34 by such addition.

It is seen from the above that the difference in cost presented is involved in the two major accounts of maintenances of way and structures, and maintenance of equipment.

The above analysis of the two methods of dealing with the first of the above accounts leads to the conclusion that the course pursued by Mr. Mallory is the safer to follow. A difference of 27 cents per ton exists between them.

The Canadian Pacific Railway Company's figures are based upon a million ton movement, but as its cars are large, it calculates on 26,316 cars with a content of 38 tons per car and a tare of 19 tons. It estimates an approximate 50 days round trip from the mine to Toronto and return, including loading, which is put at four days, and a return westbound empty movement. It computes the number of trains necessary to haul this load, and allots the expense of each train under its system of accounting, and arrives at a cost from Lethbridge to Toronto, 1,988 miles, and Knee Hill to Toronto, 2,126 miles, thus:—

From	Out of Pocket Costs	Total or Inclusive Costs
Lethbridge.....	\$7 60	\$16 24
Knee Hill.....	8 31	17 78

Included in the figure of \$7.60 and \$8.31 is an item reading, "Net Revenue Loss per ton account of replacement of U.S. coal 31." This should be at once dropped from the calculation, leaving the figures at \$7.29 and \$8 respectively. Also their itemized outlay involves two accounts as follows:—

Miscellaneous transportation items.....	\$ 555,887
Non revenue service costs.....	825,291
	\$ 1,381,178

In discussing the freight car mileage repairs, a theory was advanced by Mr. Oliver based on studies he had made in the United States railway statistics. Taking a freight car mile repair cost of 1.40 cents on the Canadian National, he held that the 1.40 cents would apply, on the average, to about 328 miles, and that beyond there would be a rate of .07 cents per car mile. This is based on the theory that damages to cars are much greater in terminals than in road hauls and that there is a tapering on the road hauls. On the other hand, Mr. Mallory took the position that damages to cars were greater on the road hauls. The average haul on the Canadian National in Western Canada is 596 miles. Applying the 1.40 cents per car mile to the haul of 328 miles and of .07 cents to the item of 268 miles, which makes up the balance of the 596 mile haul, there is thus worked out an average of 1.09 cents per car mile.

The actual freight car mile repair costs on western lines amounted to \$5,684,393. The total car miles on western lines amounted to 465,220,864, and this at 1.09 cents would give a total of \$5,070,907. This is 11 per cent below the total expenses; and the allowance made per car mile by Mr. Oliver should, therefore, be corrected by at least 11 per cent.

The figures used by Mr. Oliver were those of 1925. The Canadian National figures were those of 1926. It was contended by the railway that the 1926 figures, in addition to being the latest available, gave a fairer presentation of cost. Mr. Oliver stated he did not think that the 1926 figures would make much difference in the results arrived at. Mr. Mallory estimated there would be about 5 per cent difference. This may be applied to the figures set out in Mr. Oliver's tabular summary.

The item of Wage Adjustment, which was disputed, appears to be the one which may reasonably be included in the total.

As already pointed out, the nature of the subject matter involved of necessity places a great deal of dependence upon the varying factor of individual judgment. Various items which are admitted to have a bearing on cost must remain in the opinion stage.

O.C.S. (On Company's Service) material will be affected to some extent by the proposed coal movement, while this is conceded, it is contended that the effect cannot be measured exactly. In the Yager formula, the item of Superintendence is estimated as being 20 per cent, variable with use. In Mr. Oliver's computation, this factor is not taken as being applicable to the Alberta coal movement. He stated, however, in evidence (pp. 9035-36), that if a million tons were moving this would change the situation and something should be added to superintendence.

It is contended by the Canadian National that the item of freight repairs per car mile is vitally affected by the nature of the car equipment, whether wooden box cars predominate, etc. Mr. Oliver, in evidence (p. 8960), recognized that box car repairs were higher than on other freight cars. He said this was a matter of judgment, and he did not offer any opinion as to how much higher the cost was in the case of box cars. Obviously, in comparisons with freight car repair costs in the United States, the nature of the rolling stock affects the results arrived at. The effect of box car equipment is an important one on the Canadian National.

In dealing with the method of applying freight car mile repair costs, Mr. Oliver at p. 9021, while strongly upholding this method which he used, stated that the degree of difference between short and long hauls was not established, and it was also undecided as to what was the proportion properly assignable to terminal and road haul.

In further explanation there are attached table "A" showing the Canadian National computations as well as Mr. Oliver's computations on Basis "A" and Basis "B" and table "B"—a revise of Mr. Oliver's Basis "B". The reasons for the revisions are shown in the text as well as in the footnotes to table "B".

TABLE "A"

	Canadian National per ton	Provinces	
		Basis "A"	Basis "B"
	\$ cts.	\$ cts.	\$ cts.
Maintenance of way and structures.....	1 12	0.852	0.852
Maintenance of equipment.....	2 97	1.690	1.894
Transportation.....	3 09	2.654	3.283
	7 18		
Wages adjustment.....	0 26		
	7 44		
Taxes.....	0 08	.058	.058
	7 52	5.254	6.087

TABLE "B"—Revisions as indicated

	Basis "B" revised
Maintenance of way and structures.....	\$.90 (a)
Maintenance of equipment.....	2.04 (a)
Transportation.....	.099 (b)
	3.537 (a)
Summary.....	\$ 6.576
Add taxes.....	.058
Add wage adjustment.....	.26
Add 5% (c).....	.328
	\$ 7.222

Foot-Notes to Table "B"—

- (a) Loading of 33.4 tons as a divisor.
- (b) Included in the item of maintenance of equipment as submitted in the analysis for the Province, is the figure .902 for freight car repairs. As already pointed out, this should be increased by 11% or .099c.
- (c) The additional 5% is to place the 1925 figures on a comparable basis with those of 1926. See statement given above.

Total operating expense per ton, as figured by the Canadian National Railway under out-of-pocket cost is \$7.44. The item of Taxes brings this up to \$7.52. In addition to this, it claims that the following items should be included in out-of-pocket costs:

	Per ton
(a) Interest and depreciation on equipment.....	\$0 07
(b) Loss on imported coal traffic due to displacement of Alberta product.....	1 37
(c) Profit on operating cost to provide all income charges and reserve.....	3 18

These do not, in our opinion, come within the scope of the out-of-pocket costs to which the Board's attention is directed.

There is no formula measuring the necessary and proper relation between out-of-pocket costs and operating costs. The only information which the Board has before it is that supplied by the railway. Consequently, it would appear to be justifiable to make use of the ratio between out-of-pocket, or additional cost and inclusive cost, which the railway itself presents in the figures submitted.

The grand total of "additional" cost is \$10.62 per ton as compared with \$14.82 per ton in the case of the "inclusive" cost. This is a differential of 39.5 per cent. Taking the figure of \$7.22, as shown, and adding thereto 39.5 per cent, the result is \$10.07.

In connection with the element of profit, evidence was given by Mr. Oliver in regard to applying the operating ratio. This is to be applied to the "inclusive" cost (evidence Oliver, p. 9159). Reference was made to the 5 1/3 per cent return in the United States. Mr. Oliver stated it was necessary to have a 70 per cent to 75

per cent ratio. He stated that if such an operating ratio were applied to operating expenses, it would produce a rate which would yield a sufficient amount to pay the operating expenses and taxes, and yield a fair return on value. (Evid. pp. 9156-58.)

The witness stated that in the Lake Cargo Coal Rate Case in the United States, he applied a 60 per cent ratio. Generally, he said, the ratio was the only quickly available way of working out a rate which would yield a degree of profit.

The Canadian National has suggested a 70 per cent ratio. If the 70 per cent ratio were applied to the "inclusive" rate of \$10.07 in order to obtain an element of profit, the result would be \$14.38 per ton. It appears justifiable to take the operating ratio of the Canadian National for 1926, viz. 82½ per cent. Applying this to the computed "inclusive" cost of \$10.07, the result is \$12.20 per ton.

SUMMARY

The computations submitted by the undersigned in response to the directions of the Order in Council are as follows:—

(1) Out of pocket cost.....	\$ 7 22 per ton
(2) "Inclusive" cost.....	10 07 per ton
(3) "Inclusive" cost, plus the element of profit.....	12 20 per ton

(Sgd.) H. A. McKEOWN,
Chief Commissioner,

(Sgd.) S. J. McLEAN,
Assistant Chief Commissioner.

September 9, 1927.

COMMISSIONER OLIVER:

By Order in Council (P.C. 225) dated February 13, 1926, the Railway Board was instructed to hold an inquiry and report to the Government upon the cost of transportation of coal per ton in full capacity train load quantities during the period of year when the rolling stock of the railways is not mobilized for the transportation of the grain crop of Western Canada;

To the end that the Government shall be informed as nearly as may be what rate or rates per ton for the transportation by railways of coal from producing points in western Canada to consuming points in Ontario would pay the actual cost of the said movement (both exclusive and inclusive of overhead, superintendence and allowance for operating profit), respectively, (a) from an operating standpoint and eliminating the costs that would have to be incurred in any event as above mentioned; and (b) inclusive of the same.

Pursuant to orders of the Board the Canadian Pacific and Canadian National Railways submitted detailed estimates of costs of transportation of coal from Alberta points to Toronto. The Canadian Pacific statement showed separately the "Direct or out-of-pocket costs" and also the "Total or inclusive costs" of transportation from the Knee Hill and also from the Lethbridge mines. The Canadian National statement showed "Total costs," with "Additional" and "Inclusive" costs stated separately, for transportation from Drumheller to Toronto.

An estimate of "Out-of-pocket cost" of transporting coal from Drumheller and also from Edmonton over the Canadian National Railway system to Toronto was submitted jointly by the provinces of Ontario and Alberta. It was on the application of these provinces for a special rate on domestic coal that the inquiry was ordered. E. P. Mallory, Director of the Bureau of Statistics for the Canadian National Railways, S. W. J. Liddy, Chief Statistician for the Canadian Pacific Railway, and G. W. Oliver of Chicago, rate expert for

the provinces of Ontario and Alberta, gave evidence at the public hearing by the Board in regard to the statements severally submitted by them, and were subjected to cross examination by the several counsel engaged in the enquiry.

The total "Additional cost" of transporting a ton of coal from Drumheller to Toronto is given by the Canadian National Railways as \$10.62. The total "Direct or out-of-pocket" costs of transporting a ton of coal from Knee Hill to Toronto is given by the Canadian Pacific Railway as \$8.31. The total "out-of-pocket expenses" of transporting a ton of coal from Drumheller to Toronto by the Canadian National Railway lines is estimated by the expert for the provinces of Ontario and Alberta as \$6.08.

The Canadian Pacific calculation is based on an assumed movement of 1,900,000 tons of coal from Knee Hill to Toronto, 2,127 miles in 26,315 carloads, averaging 38 tons, and having an average tare (weight of empty car) of 19 tons. The Canadian National calculation is based on a movement from Drumheller to Toronto, 1,991 miles, of 1,016,272 tons of coal in 30,400 carloads, averaging 33.43 tons and having an average tare of 18.7 tons. The estimate of the Provincial expert is based on individual car performance, with an average 36 ton load and 18 tons tare, and is derived from information received from the railways as to 1925 operations. The statements of the railways are based on the operations of 1926. Drumheller and Knee Hill are the names of the principal stations of the Canadian National and Canadian Pacific railway systems in the same coal field. In all three estimates the cost of returning the empty cars to point of loading at Drumheller and Knee Hill respectively is included.

In order to arrive at a fair understanding of the cost estimates of the railways and the provinces it is necessary to compare them by using the figures which purport to show the transportation costs from and to the same points. As the haul from the Drumheller field (which includes Knee Hill) to Toronto is the only one in regard to which all three of the parties—that is both railways and the applicant provinces—have submitted estimates of transportation costs, it offers the best basis of comparison. The difference in length of haul to Toronto from the Drumheller, Edmonton and Lethbridge fields is not important.

Out-of-Pocket Costs

In the Canadian Pacific Railway statement submitted to the Board the "Direct or Out-of-pocket costs" per ton from Knee Hill to Toronto are itemized as follows:—

	Cents per ton
Maintenance of way and structures.....	.702
Maintenance of work equipment.....	.047
Maintenance of locomotives.....	.679
Maintenance freight train cars.....	1.580
Yard transportation expenses.....	.517
Trainmen's wages.....	.523
Engine men's wages.....	.481
Road fuel.....	1.062
Water for road locomotives.....	.062
Lubricants, supplies and engine house expenses for locomotives.....	.180
Train supplies and expenses.....	.152
Coal door expense.....	.028
Miscellaneous transportation items.....	.648
Superintendence, printing, stationery, and general.....	.136
Wage rate increase.....	.227
Non revenue service cost.....	.007
Taxes, revenue, Manitoba and Saskatchewan.....	.078
Net revenue loss, per ton account replacement of United States coal.....	.310

\$8.31

The Canadian National Railways itemized the "Additional cost" per ton of the proposed coal movement as follows:—

<i>Maintenance of way and structures—</i>	
Road.....	1.081
Terminal.....	.034
<i>Maintenance of equipment—</i>	
Locomotive repairs.....	.849
Freight car repairs.....	2.122
<i>Transportation:—</i>	
Wages of enginemen.....	.475
Wages of trainmen.....	.491
Fuel.....	1.035
Other locomotive supplies.....	.091
Train supplies and expenses.....	.237
Yard expenses.....	.390
Other transportation expenses.....	.371
Wages adjustment.....	.258
Taxes, revenue, Manitoba and Saskatchewan.....	.085
Interest and depreciation on equipment.....	.074
Loss on imported coal traffic due to displacement by Alberta product.....	1.37
Profit on operating cost to provide all income charges and revenue.....	3.18
	<hr/>
	10.62

The per ton cost of coal transportation from Drumheller to Toronto is given by the rate expert for the provinces itemized as follows:—

Maintenance of way and structures.....	.852
Steam locomotive repairs.....	.809
Freight train car repairs.....	.902
Shop machinery, work equipment, injuries to persons.....	.183
Yard expenses.....	.419
Enginemen and trainmen—wages.....	.930
Fuel.....	1.293
Water.....	.083
Lubricants, supplies and engine house expenses.....	.210
Train supplies and expenses.....	.219
Casualty expenses.....	.129
Taxes.....	.058
	<hr/>
Total.....	6.087

The list of accounts submitted by the Canadian National Railways comprises much the same items as that of the Canadian Pacific Railway, and the calculations are on the same general bases, but the grouping of the details differs in several instances.

The expert for the provinces made his calculation on a per car basis, with a view of approximating as closely as possible to the actual per ton cost of the coal to be moved, whether the volume were large or small. His grouping of accounts was mainly in accord with that of the railways, but did not include all the charges made by them. Accounting methods approved by the Interstate Commerce Commission of the United States were accepted as standard by all three experts. They were followed throughout by the rate expert of the provinces, but not in all instances by the railways.

Both railways give in detail the power required to move trains over the several divisions of each system with the tonnage per train, the mileage in which pushers are required and the movement of empties westward after the coal season has closed. For the movement from Fort William east, the Canadian Pacific Railway divides the six months coal movement into two parts, winter from mid-January to mid-March, and summer from mid-March to mid-July. Heavier loading is calculated for the summer than for the winter season. From Langdon, Alberta, to Fort William the Canadian Pacific loading per train varies from 2,013 to 3,894 tons. From the mines at Knee Hill to Langdon on the main line, the load is 1,215 tons. East of Fort William the summer load ranges from 1,329 to 2,070 tons per train. The winter tonnages over the same line range from 1,095 to 1,899 tons. The Canadian National estimates an average train load of 1,926 gross tons between Drumheller and Armstrong, and 1,738 tons between

Armstrong and Toronto. It will be noted that the Canadian Pacific Railway estimate differs from that of the Canadian National Railways in that, because of heavier loadings, fewer trains are required to remove the same volume of coal. Therefore gross train costs are proportionately less. The Canadian Pacific Railway haul from Knee Hill to Toronto is 136 miles longer than that of the Canadian National Railways from Drumheller to Toronto.

The Canadian Pacific gives the cost of coal for road fuel by districts as follows: Alberta, \$3.96 to \$3.78; Saskatchewan, \$3.78; Manitoba, \$4.12; Algoma, \$5.03; Ontario, \$5.02 per ton. The Canadian National gives the cost of coal as \$4.17 in the Western region (west of Armstrong) and \$5.05 in the Eastern region. The cost of haul from the mine is not included in these figures in either case.

In the provincial estimate the cost of coal is placed at \$5.12 per ton west of Armstrong and \$5.55 east of Armstrong. This is the ratio of enginemen's estimates to Fuel Department's figures for the year 1925 as reported by Canadian National Railways for that year.

In dealing with the numbers of accounts and masses of figures necessary to correctly estimate the per ton cost of a 2,000 mile movement of coal, there is room for very considerable divergence of view as to what should or should not be considered as "out-of-pocket costs." Also as to the grouping of accounts that should be made for purposes of calculation. In the form of accounts submitted and in the evidence of their experts, it was, in my opinion, made quite clear that there was a serious misunderstanding on the part of both railways in regard to the inquiry as it had been ordered. The order was passed nearly sixteen months before the hearing of the Board began on June 7 of this year. Therefore there was ample time for full consideration of, and compliance with, its purposes.

Instead of submitting properly checked cost accounts of actual services during a stated period, as a basis of estimate and comparison for the consideration of the Board, the railways—except in the case of engine and trainmen's wages and fuel costs—submitted estimates, which generally speaking were the assessment of a proportion—arrived at by various methods of calculation—of the gross cost of each particular service employed in the coal movement, against that movement.

I am unable to consider this course as conforming to the terms of order P.C. 225, which expressly asks for a report that would "show as nearly as practicable the particular cost of such movement."

The order says: "There appears, however, to be good reason to believe that so far at all events as the movement of coal from producing points in Western Canada to consuming points in Ontario is concerned, the cost of the same would be very considerably reduced if this movement takes place at a time of the year when the rolling stock of the railways is not mobilized for the transportation of the grain crop of Western Canada, and it appears desirable that the cost of transportation thereof for seasonal movement as above mentioned should be ascertained." The order as above quoted, sets out plainly that the movement upon which an estimate of cost is desired is a special movement taking place under special circumstances and conditions. Therefore unless these special circumstances and conditions are considered in arriving at the estimate, the intent of the order has not been fulfilled.

An estimate of railroad costs is of necessity a very technical matter in regard to which only the accounting department of the railways themselves have information. The Board is therefore confined to a consideration of the figures submitted by the railways and by the rate expert of the provinces, in reaching its conclusions.

The Canadian Pacific Railway statement of "out-of-pocket costs" as submitted, comprised eighteen items. In the case of twelve of these items the estimates of the two railways and of the provincial expert were not far apart. Accepting these twelve estimates for purposes of calculation and comparison, they stand as follows:—

Estimates Compared and Tentatively Accepted

Respective estimates of train movement costs in cents per ton:—

	Canadian Pacific Railway	Canadian National Railways	Ontario and Alberta
	\$ cts.	\$ cts.	\$ cts.
Trainmen's wages.....	0-523	0-491	
Enginemmen's wages.....	0-481	0-475	0-93
Road fuel.....	1-062	1-035	1-293
Water.....	0-062	0-000	0-083
Lubricants, etc.....	0-180	0-091	0-210
Train supplies and Expenses (cost of coal doors excluded).....	0-152	0-184	0-219
Yard expenses.....	0-515	0-390	0-419
Maintenance of work equipment.....	0-047	0-000	0-183
Maintenance of locomotives.....	0-659	0-849	0-809
Wage increases.....	0-227	0-260	
Coal doors.....	0-028	0-053	0-000
Taxes (Revenue).....	0-078	0-080	0-058
	4-014	3-908	4-204

The foregoing estimates based on the calculation that an increased traffic of approximately 30,000 carloads distributed over a six-months' period, would require additions to the working forces at station and terminal yards and in repair shops in proportion to that increase in volume of traffic. If the inquiry were directed to the period of the year when all the railway forces are working to capacity, that method of calculation would be more nearly correct. But in this instance the inquiry is directed to the cost of increasing the traffic during the period when owing to shortage of traffic, and therefore of employment, it is necessary to reduce the working forces as much as possible. In order that there may be efficient operation, under present traffic conditions, a working force must be employed at all stations and yards affected by through traffic. While this force is increased or decreased with the rise or fall of traffic, there is a permanent establishment that cannot be dispensed with if the railway is to be operated. Clearly no part of the cost of this permanent establishment of station or yard employees is properly chargeable to the additional traffic of the suggested coal movement. But in the estimate submitted by both railways the coal movement is charged with a full share of the total annual cost, with the cost of the special movement added. For "Yard transportation expenses" the Canadian Pacific assesses 51.5 cents against the coal movement. Details of these costs are given as to wages of switch tenders and yard crews per hour; engine hours for movement; cost of fuel per hour and other yard expenses, together with salaries of additional yardmasters, clerks, checkers and call boys rendered necessary by a million-ton movement in six months.

Wage increases following upon negotiations between the railways and their several classes of employees, and chargeable to the coal movement, are estimated by the Canadian Pacific Railway at 22.7 cents per ton. The Canadian National estimate is 26 cents per ton. The difference between the two estimates is probably the amount already allowed for by the Canadian Pacific Railway in their estimate of trainmen's wages. As the several wages negotiations were not concluded at the date of the hearing by the Board, information

as to the actual amount of the several wage increases is not in hand or available. But as wage increases necessarily become part of the transportation costs, so far as made they must ultimately be included. For purposes of calculation the estimate of the railways of wage increases may be accepted as part of the transportation cost, subject to the same considerations and limitations as above mentioned in regard to station and yard expenses.

The Canadian Pacific charges 6.2 cents per ton for cost of water. This charge for water for locomotives employed in the coal movement is not based on quantity of water actually supplied or its actual cost. In the accepted system of railway accounting a percentage upon the fuel cost is assessed as cost of water. This is no doubt entirely proper in fairly apportioning the total cost to the various services, but does not relate even remotely to the out-of-pocket cost of supplying water to locomotives engaged in a particular service. In actual practice it is not conceivable that within the capacity of the means of supply there is an appreciable added cost because of water needed by the locomotives hauling up to 30,000 coal cars during six months over and above the ordinary traffic. The fuel cost of pumping the additional water must be the whole out-of-pocket cost. The Canadian National Railways includes "water" with "other locomotive supplies".

Coal door expense and taxes on earnings are two items of cost chargeable solely to the suggested coal movement. Coal doors are strong squares of rough boards necessary in the case of box cars loaded with coal to block the doorway inside the car on each side and so protect the actual door of the car.

The Canadian Pacific states the cost of coal doors at \$1.10 for each of 26,316 cars or \$28,948, which on an estimated shipment of one million tons would be .0289 of a cent a ton. The National states the cost of doors as \$1.80 per set of three. To equip the 30,400 cars necessary to ship 1,016,272 tons of coal with coal doors would cost \$54,720 or .0538 of a cent a ton.

The provinces do not make any separate allowance for coal doors.

Both railways base their calculations regarding the coal movement on a six months period from January 15 to July 15. The Canadian Pacific estimates the time taken on the round trip including loading and unloading at fifty days. The Canadian National estimates sixty days. Coal cars would be expected to make three round trips in the coal service. Therefore the number of coal doors required should not be the number of carloads hauled but the number of cars employed, which would be one-third of the number of loads in each case. The cost of coal doors is therefore over-estimated.

As no additional equipment is proposed in connection with the special coal movement, there would be no added property taxation. But the provinces of Manitoba and Saskatchewan each levy a tax upon railway revenues. In Manitoba the cost is 2 per cent of the gross earnings, and in Saskatchewan 3 per cent. The Canadian Pacific estimate of taxes by the two provinces, based on earnings of \$9 per ton on the proposed million-ton movement is \$78,750 or .078 of a cent per ton. The National estimate is .08 of a cent per ton, practically the same. The estimate of the provinces is based on earning of \$6 per ton and is .058 of a cent per ton.

Estimates Accepted in Part

Five additional items, headed respectively "Miscellaneous Transportation," "Superintendence, Printing and Stationery," "Non-revenue Services," "Maintenance of Freight Cars," and "Maintenance of Way and Structures," appear in the Canadian Pacific Railway statement as part of the out-of-pocket cost. The Canadian National Railway statement includes "Other Transportation Expenses." This includes the same details as the "Miscellaneous Transportation Items," and

"Superintendence, Printing and Stationery" of the Canadian Pacific Railway, with a number of others besides. There is no item of "Non-revenue Services" in the Canadian National Railway statement, but it includes "Maintenance of Freight Cars" and "Maintenance of Way and Structures."

The Canadian Pacific Railway assesses 64.8 cents per ton against the coal movement under the heading "Miscellaneous Transportation Items." These items include (1) Payment of additional help for despatching trains; (2) Additions to number of station employees; (3) Additional station supplies and expenses; (4) Signal and interlocking operation; (5) Crossing protection; (6) Telegraph and telephone operation; (7) Clearing wrecks; (8) Damage to property; (9) Damage to live stock on railways; (10) Loss and damage to freight; (11) Injuries to persons. The assessment appears to be on a train mile basis. The total cost of each item of expense is divided by the total number of train miles on the system. The amount of expense per train mile is then charged against the train miles of the coal movement and the result is given as the out-of-pocket cost of these several expenses properly assessable against that movement. The order under which the coal inquiry is being held contains the following definition of its purpose:—

Such inquiry and report to show as nearly as practicable the particular cost of such movement.....(both exclusive and inclusive of overhead, superintendence, and allowance for operating profit).

It is quite clear that an assessment of a share of the total cost of the services mentioned based on the train miles necessary in the coal movement does not show the "particular cost of such movement." No evidence whatever was offered by the railways as to actual increase in the cost of the several items covered by the heading "Miscellaneous transportation items" to result from the coal movement. In regard to the first six items in the list it would seem entirely reasonable that as these services are now and must continue to be fully provided for, the business of operating an average of say four additional through trains a day each way for a six-months' period would not add appreciably to these several costs. Charging these items of account against a special service is one of the instances of departure from the methods of the Interstate Commerce Commission. Mr. Liddy, expert for the Canadian Pacific Railway, stated in his evidence that by the I.C.C. "station employees are put in as an overhead"; they would therefore be excluded from the estimate of out-of-pocket costs by the terms of the order for the inquiry.

In the Canadian National Railway statement, the most nearly corresponding item is entitled "Other Transportation Expenses." It includes the following particulars: (1) Superintendence; (2) Despatching Trains; (3) Station Employees; (4) Weighing, Inspection and Demurrage Bureau; (5) Station Supplies and Expenses; (6) Engine House Expenses—Train; (7) Signal and Interlocker Operation; (8) Crossing Protection; (9) Drawbridge Operation; (10) Stationery and Printing; (11) Other Expenses; (12) Operating Joint Tracks and Facilities—Dr.; (13) Operating Joint Tracks and Facilities—Cr.; (14) Insurance; (15) Clearing Wrecks; (16) Damage to Property; (17) Damage to Live Stock on Right of Way; (18) Loss and Damage—Freight; (19) Injuries to Persons.

It will be observed that this list specifically includes all the particulars contained in the Canadian Pacific Railway item and a number of others besides. It also includes "Superintendence, Printing and Stationery," which appear as a separate charge in the Canadian Pacific Railway list. Notwithstanding the greater numbers of items included, the Canadian National Railways' charge against the coal traffic in respect of this item is 37.1 cents per ton.

The five latter items in the lists of both the Canadian National Railways and Canadian Pacific Railway, which relate to casualties of various kinds, are

radically different in character from the preceding items, which relate only to station expenses. The cost of clearing wrecks, damage to property, loss and damage to freight and injuries to persons would be properly chargeable against the traffic which caused the losses. They are absolutely ascertainable after the event, but not before. An estimate of costs under these headings may properly be made; but in making it the damage caused by or resulting to through train-loads of coal cannot be figured on the same basis as that occurring to average traffic. A thirty-eight ton carload of coal is worth say \$133 at the mines. That is the measure of possible claim by the shipper in case it were lost by derailment or otherwise. A car of grain would be worth to the shipper anywhere from \$1,000 to \$1,800, while merchandise might run into many thousands. To charge the coal traffic with the same average costs of damage as cars containing all kinds of goods is certainly unwarranted.

The estimate of the provinces contains an item entitled "Casualty Expenses." This item assumes to provide for the costs that may be expected to be incurred because of casualties to cars, engines, or persons, and is assessed against the proposed coal movement at 12.9 cents per ton.

Under the heading "Superintendence, Stationery and Printing," the Canadian Pacific Railway makes a charge of 13.6 cents a ton against the coal movement. As already stated, the Canadian National Railways specifically includes these items in its charge for "Other Transportation Expenses" against which is charged a total of 37.1 cents per ton, as compared with the Canadian Pacific Railway charge for a shorter list of similar expenditures of 64.8 cents per ton. In view of the fact that the Canadian National Railways charge which included these items is so much less than that of the Canadian Pacific, which did not include them, it would not seem that the Canadian Pacific Railway charge 78.4 cents per ton under the two headings, "Miscellaneous Transportation Items," and "Superintendence, Station, Printing, Traffic and General," as compared with 37.1 cents per ton by the Canadian National Railways, for a longer list while including the same items, can be justified.

The item of "Non-Revenue Service Cost" appears in the Canadian Pacific Railway list as a charge of 90.7 cents a ton against the proposed coal movement. It does not appear as a separate item in the estimates submitted by the Canadian National Railways, or the provinces. The Canadian Pacific Railway expert stated that this charge included the cost (not otherwise charged) of transporting coal from the mine to the point at which it was used. As the cost at the mine of the coal to be used in the proposed movement, and the quantity as well, was given by both railways it would seem that there could have been no serious difficulty in getting a sufficiently accurate estimate of the actual cost of moving the necessary fuel required for the movement from the mine to the points of use. Instead of this being done a maze of involved calculations was submitted to the Board. While no doubt these calculations were in themselves mathematically accurate, in the result they purported to show that while the cost of the coal necessary to move the trains that would carry one million tons from Knee Hill to Toronto, and return them empty to Knee Hill, would be \$1.06½ per ton of coal moved, the cost of hauling from the mine the coal used as fuel in moving these trains, plus the small amount necessarily used in the various yards, would be \$0.907 cents for each ton of coal moved, or only 15½ cents per ton less than the first cost of the coal used. Under the accepted system of railway accounting the movement of fuel coal is an overhead charge. It is in the same class as the transfer movement of passenger cars, gravel for road ballast, and railway material of all kinds. It is charged as O.C.S., "On Company's Service."

In the estimate of the provinces the fuel cost is given as at the point of use—that is, including the O.C.S. cost—as \$1.293 per ton of coal moved. The Canadian Pacific Railway fuel charge is \$1.062 giving the cost of coal at the mine. As the calculations of the provincial expert were based on figures given him by the Canadian National Railways, and as his estimate was the cost at point of use, it would seem to be fair to allow the Canadian Pacific Railway the difference between their cost at the mine and his cost in the tender as the proper O.C.S. charge in respect of the necessary fuel haulage. This would reduce the Canadian Pacific Railway charge of 90.7 cents a ton for “Non-Revenue Service Cost” to 23.1 cents a ton.

The Canadian National Railway does not list an item of “Non-Revenue Service Cost” against the coal movement presumably because the proper proportion is included in other costs assessed against that movement.

Maintenance of freight cars to be used in the coal movement is charged by the Canadian Pacific Railway at 158 cents, by the Canadian National Railways at 212.2 cents, and by Ontario and Alberta at 90.2 cents per ton.

It will be observed that the difference in estimate of cost of maintenance of freight cars between the two railway systems and between them and the provinces is greater than in the case of any other cost item. The Canadian National Railway's figure is 56.2 cents per ton above that of the Canadian Pacific Railway, and \$1.22 per ton above that of the provinces.

The only charge proper to be made against the coal movement in respect of freight cars under the terms of the enquiry is the cost of repairing damage suffered while engaged in moving coal eastward or in being returned empty westward. Neither the statements submitted by the railways nor the evidence of their experts purported to give an estimate of the actual cost of repairs to be made because of damage which might reasonably be expected to be so suffered. It is the business of a railway to keep its rolling stock in a state of efficiency and therefore it must be reconditioned from time to time so far as that is economically advisable. The costs that have been incurred in reconditioning freight cars is included in their estimated costs by both systems. There is no means of finding how much of the total cost is actual repairs and how much is cost of reconditioning; but there is no doubt that the greater amount of reconditioning necessary because of the age and service of a large part of its equipment handed over by the former owners to the National, is the chief reason for the difference in car maintenance cost as between the Canadian Pacific Railway and the Canadian National Railway.

In cross examination the Canadian National Railway expert said that the National System had more wooden frame box cars than all the class 1 railroads in the United States put together. He stated further, on page 9460 of the evidence, that owing to “certain regulations imposed by the American Railway Association governing the interchange of cars between railroads and in connection with safety appliance standards, the draft gear on box cars, in fact all kinds of cars, have to be up to a certain standard.” He said: “We still have a certain number of cars that have to be adjusted to conform to those standards, which come into effect some time late next year or early in the year following.” He stated that 28,127 wooden box cars had already been equipped with metal draft arms, and that 6,000 still remained to be equipped within the time limit of about a year and a half. He further said that in the assignment of all freight car repairs he distributed the cost of such repairs on a car mile basis irrespective of the distance of the haul, or variance in distance of haul. This evidence would seem to establish beyond question that the cost basis of freight car repairs taken by the Canadian National Railway includes so much more than actual wear and tear, loss or damage likely to be suffered by freight

cars in the proposed special coal movement, that in fact the estimate does not conform even remotely to the conditions expressed in the Order for the inquiry, and, therefore, cannot properly be accepted by the Board.

The Canadian Pacific Railway estimate of "Maintenance Expenses of Freight Cars" is on the same basis as that of the Canadian National Railway. The total cost assigned to maintenance and repairs of freight cars is divided by the number of freight car miles travelled throughout the system. The coal movement is charged with the proportion of the total cost that its mileage bears to the total freight car mileage. Clearly that method of calculation does not conform to the terms of the Order for the enquiry, and leaves the Board without the means of arriving at the actual out-of-pocket cost for the special coal movement. The order does not ask for the average cost of car repairs throughout the system. It asks for a finding of the actual cost of a long haul movement in train load quantities, chiefly during the summer season, of a class of freight of very low first cost and of minimum liability either to give or receive damage.

It was argued strongly by the expert for the provinces that freight cars were more subject to damage when engaged in short haul than in long haul work, and that damage was less likely to occur when empty than when loaded. As the coal movement would be in through trains on a two thousand mile haul, there would be a minimum of shunting, which he held was a very important, if not the chief, cause of damage to freight cars; also, that, as half the movement would be returning empty, the probability of damage would be still further reduced. This view was not accepted by the experts of the railways; but the fact remains that it is a definite principle of railroading that the longer the haul the lower the per mile rate. It is not conceivable that this principle would be so fully accepted if there were not some substantial operating advantage in the long haul; to which the enquiry was specifically directed. The fuel, wage, and maintenance of way costs per mile do not decrease as length of haul increases. Therefore the saving in cost on the long haul must be in other expenses, of which freight car repairs is by far the greatest.

Box cars carrying coal do not need to be kept in the perfect interior condition that is necessary in the case of the grain traffic. That is, a car that might be absolutely unfitted for use in hauling wheat might be perfectly good for hauling coal. In view of the class of traffic and the conditions under which it would move, it is obvious that repair costs of freight cars engaged in the coal movement could not possibly be equal to the average on the system. The expert for the provinces assigned 90.2 cents per ton as the fair cost of freight car repairs in the coal movement. As the estimates of the railways are obviously not on a basis that is in accord with the terms of the order for the inquiry it seems to me that the estimate of the expert for the provinces may fairly be accepted as the nearest approximation to the fact.

To the account "Maintenance of Way and Structures" the Canadian Pacific Railway charges 70.2 cents, the Canadian National Railway 111 cents, and the provinces 85.2 cents per ton. This amount covers cost of keeping roadway, track, bridges and buildings in good condition for service. Costs of conditioning, improving, extending or enlarging are also included. While a share of the cost of maintenance proportioned to actual wear and tear caused by the passage of say 100 loaded and 100 empty trains a month for a six-months' period is properly chargeable against the proposed coal traffic, it is quite clear that costs which provide for a reconditioning, improving, extending or enlarging—and which might be properly chargeable against the coal movement if it were being considered as a part of the general traffic—are not properly chargeable against it as out-of-pocket costs when it is being treated as special traffic.

Owing to the constantly increasing weight of locomotives and railway cars, both freight and passenger, there is an extra burden of cost for reconditioning of track and road bed laid upon the railways. This cannot fairly be charged as maintenance of way costs against the coal traffic, as these expenditures would have to be made whether there was coal traffic or not.

The details submitted by the railways do not show to what extent the costs of reconditioning, extending, enlarging, or improving are included in their estimate. Therefore, sufficient information is not available from them to the Board to warrant a definite conclusion as to what the charge under that heading should properly be.

The expert acting for the provinces of Ontario and Alberta offers the basis of calculation of costs of wear and tear from use contained in the 1923 report of the American Railway Engineering Association as a suitable method of arriving at the share of the total cost of maintenance of way and structures proper to be assigned to actual use by the proposed coal movement. In view of the fact that it is the policy of both systems to improve the condition of their respective roads as thoroughly and as rapidly as may be found practicable, it is not possible to accept in full the figures of the Canadian National Railway—so largely in excess of those of the Canadian Pacific Railway—as being properly chargeable to out-of-pockets costs of the coal movement.

As the estimate of the expert of the provinces is above that of the Canadian Pacific Railway and below that of the Canadian National Railway, it would seem reasonable to accept his figures as a fair estimate of the out-of-pocket cost of road maintenance properly chargeable to the coal movement.

For the reasons above given the foregoing five items of the estimates submitted by the railways in my opinion cannot, in accordance with the terms of the order for the inquiry, be accepted in full. They are as follows:—

	C.P.R.	C.N.R.	O. & A.
1. Miscellaneous transport items.....	64.8	37.1	12.9
2. Superintendence, printing, etc.....	13.6	00	00
3. Non Revenue service.....	90.7	00	00
4. Maintenance freight cars.....	1.58.0	2.12.2	90.2
5. Maintenance of way and structures.....	70.2	1.11	85.2
	3 97.3	3 60.3	1 88.3

In respect of No. 1 of these items, in my opinion it would be proper to allow the Canadian National Railways estimate of 37.1 cents which covers items Nos. 1 and 2 of the Canadian Pacific Railway estimate. In the case of No. 3 I would substitute for the Canadian Pacific Railway estimate—there being no corresponding Canadian National Railways estimate—the amount of the difference between the coal cost as given at the mine by the Canadian Pacific Railway, and in the tender of the locomotive as given by the expert of the provinces, 23.1 cents a ton. In the case of Nos. 3 and 4 I would accept the estimate of the expert of the provinces as conforming most nearly to the terms of the inquiry as ordered.

If the railway estimates of these five items were amended as suggested they would stand as follows:—

	C.P.R.	C.N.R.	O. & A.
1. Miscellaneous transport items.....	37.1	37.1	12.9
2. Superintendence, printing, etc.....	00	00	00
3. Non revenue service.....	23.1	00	00
4. Maintenance freight cars.....	90.2	90.2	90.2
5. Maintenance of way and structures.....	85.2	85.2	85.2
	2 35.6	2 12.5	1 88.3
Total of cost items as tentatively accepted.....	4 01.4	3 90.7	4 20.4
Total out of pocket cost.....	6 37.0	6 03.2	6 08.7

Estimates Not Accepted

The Canadian National Railways estimate contains an item of 7 cents a ton for "Interest and Depreciation on Equipment". As no additional equipment is required in the proposed coal movement it is not apparent that this item can be properly chargeable. Interest accrues without regard to use, and the same is true of depreciation by lapse of time. As repairs and renewals are amply provided for in the items for repairs and maintenance it does not appear that the claim for a further allowance for interest and depreciation as an out-of-pocket cost against the proposed coal movement can be successfully supported. No corresponding item appears in the estimate of out-of-pocket costs of the Canadian Pacific Railway or of that of the provinces.

The Canadian National Railways estimate of "Additional Costs" to the railway of the proposed coal movement concludes with an item "Profit on Operating Cost to Provide all Income Charges and Reserve, \$3.18 per ton". While this might be a proper charge against any movement considered as a part of the general tariff of the system, it was not made clear during the hearing upon what ground it was charged as an out-of-pocket cost against the special coal movement which was the subject of the inquiry. I am of opinion that it should not be considered in connection with a finding as to out-of-pocket costs.

The Canadian Pacific Railway statement contains an item: "Net Revenue Loss per Ton Account Replacement of United States Coal, 31 cents per ton". The Canadian National Railways has a corresponding item: "Loss on Imported Coal Traffic due to Displacement by Alberta Product, \$1.37 cents a ton".

It was stated by the Canadian Pacific Railway expert that the railway earned an average of 98 cents a ton on its haul of United States anthracite to Ontario points, that the rate per ton per mile was 1.12 cents, and that the average profit on the haul of each ton was 31 cents, which was 10 per cent above the average net profit per ton on the freight traffic of the system.

It was stated by the Canadian National Railways expert that the earning of that system on United States anthracite was \$1.58 per ton. The average haul was 136.63 miles. The average haul on Alberta coal distributed from Toronto would be 93.02 miles. The gross loss of earnings on the displacement of 1,016,272 tons of United States coal would be \$1,609,775, which would be reduced to \$1,388,080 by the saving because of the shorter distribution haul of Alberta coal. No estimate was given of the profit to the railway on the present earning of \$1.58 per ton on United States coal. Obviously these figures have no relation to the cost of transporting coal from Alberta to Ontario, and do not even purport to show the net loss to the railway from transporting Alberta instead of United States coal.

It was not made clear by what process of reasoning the railways arrived at the conclusion that the displacement of United States anthracite in Ontario by Alberta domestic coal became part of the out-of-pocket costs of transporting Alberta coal to Ontario. While it is a matter entirely proper for the consideration of the railways themselves, it does not seem to me to have any part in the inquiry as ordered. If the railways in opposing the application of the provinces for such reductions in the coal rate from Alberta as would enable coal to be moved, are entitled to set up the possible results of the partial or total exclusion of United States coal resulting from the movement, the interested provinces would seem to be as fully entitled to set up the increased disbursements to Canadian railway employees that would follow the movement; the general benefit to Canada in improvement of her balance of trade; the employment of additional miners in Canada, with greater wage disbursements and consequently increased purchasing power tending to improve the traffic of the railways themselves in its most desirable features. But the inquiry was directed

to matters of fact only, while these—together with the question of loss to the railways from the exclusion of United States anthracite—can only be matters of argument so far as the inquiry was concerned.

For the reasons given I am unable to accept as proper subjects for consideration in this inquiry the estimates submitted by the railways as follows:—

1. Interest and Depreciation on Equipment (7 cents per ton) by Canadian National Railways only;
2. "Profit on Operating Cost to Provide all Income Charges and Reserve (\$3.18) by Canadian National Railways only, and
3. "Loss on Imported Coal Traffic due to Displacement by Alberta Product," 31 cents by Canadian Pacific Railway and \$1.37 by Canadian National Railways.

RECOMMENDATION

The order for the inquiry asked for a report on the cost of transporting coal from Alberta mines to Ontario consuming points. The estimates submitted by the railways and by the experts of the provinces only dealt with costs of transportation from the mines to Toronto. There were no estimates of the cost of distribution to other points. Toronto is of necessity the chief point of distribution for what may be called southwestern Ontario, as Ottawa would be for southeastern Ontario. The haul to Ottawa would be approximately 40 miles longer than to Toronto. In northern Ontario there are a number of important consuming points situated on the lines of one or other, or both, of the two railway systems, and therefore available to be served by a haul from the mines much shorter than that to Toronto or Ottawa. Sudbury on the Canadian Pacific Railway is 260 miles nearer the mines than Toronto; North Bay on both roads is nearly 200; Cobalt, Haileybury, and New Liskeard on the Temiskaming and Northern Ontario are nearly 300, and Cochrane on the Canadian National Railway is 440 miles nearer the mines than Toronto. There are a number of other important consuming points in northern Ontario at approximately similar distances from the mines.

It was suggested on the part of the provinces that a blanket rate should be fixed covering the several groups of Alberta mines which produce domestic coal, and all consuming points throughout Ontario. Such a rate would mean that Cochrane, Sudbury and similarly situated points, notwithstanding their much shorter haul, would pay the same rate as Toronto and Ottawa, while those cities would pay the same rate as more distant points throughout southern Ontario.

As the demand for coal at points beyond Toronto or Ottawa in the more densely populated part of Ontario must of necessity be greater than that in the shorter haul territory of Northern Ontario, the blanket rate would properly be higher than the minimum Toronto rate. No suggestion was offered as to what the proposed blanket rate should be. Assuming that it is desirable to apply such a rate, the Board lacks direct evidence on which to base a finding. But, in support of the claim made by the Canadian Pacific Railway in respect of loss on United States coal that might be displaced by the proposed movement, it was stated that their average earnings on coal hauled from the United States boundary to points throughout Ontario was 98 cents a ton, of which 31 cents was profit. In default of means of finding what proportion of the remaining 67 cents of earnings was out-of-pocket costs and how much overhead, for purposes of calculation an equal division might be made. If 34 cents a ton paid the out-of-pocket costs of distributing United States coal from points on the boundary throughout Ontario, it should equally pay the like costs on Alberta coal distributed from Toronto and Ottawa. In the summing up herein of admitted out-of-pocket costs the Canadian Pacific Railway rate from Knee

Hill to Toronto is placed at \$6.37 per ton; which for the actual haul of 2,127 miles is equal to a shade under 30 cents a ton per 100 miles. The Canadian National Railway Rate from Drumheller to Toronto is placed at \$6.03 a ton. The average of the rates of the two systems, therefore, would be \$6.20. Adding 30 cents a ton for the additional haul necessary to reach all Ontario points, Nipigon, Nakina and easterly—would give a blanket rate of \$6.50 a ton. This rate should in my opinion also cover points in Quebec within 100 rail miles from Ottawa; and also points on the National Transcontinental and branches in northern Quebec eastward to, and including, La Tuque.

As Montreal, the principal coal consuming point in the province of Quebec, is a very short distance beyond the suggested range of distribution from Ottawa under the blanket rate, and as Quebec city, the second greatest coal consuming point in the province, is no further by rail from the coal mines than Montreal, an additional 25 cents a ton might in my opinion be made to cover that part of the province of Quebec not covered by the \$6.50 rate, to extend as far eastward as, and including, Levis and Diamond Junction.

REGARDING INCLUSIVE COSTS

By the terms of Order in Council (P.C. 225), the Board was directed to find the actual cost of the proposed coal movement both exclusive and inclusive of overhead, superintendence, and allowance for operating profit; (a) eliminating the costs that would have to be incurred in any event, and (b) inclusive of the same.

In their estimate, as submitted, the Canadian Pacific Railway placed their "inclusive" costs at \$17.78 cents a ton. The Canadian National Railway placed theirs at \$14.82. The difference of estimate between the two railways is so wide that they cannot in themselves lead to any clear conclusion. The expert who appeared for the Applicant Provinces was able to render a measure of useful service to the Board in checking the railway estimates; but his attention had been centred on the question of out-of-pocket costs to such an extent that he was unable to give consideration to the figures of inclusive costs submitted by the railways.

The fact that no coal moves from Alberta mines to Southern Ontario points under the present rate of \$12.70 a ton would seem to leave even the lower figures of "inclusive" costs as estimated by the Canadian National Railway without practical value in relation to any possible coal movement from Alberta to Ontario.

The out-of-pocket cost of a special movement under specially favourable conditions must be less than the corresponding cost of an ordinary freight movement of equal value under ordinary conditions. It does not appear, however, that in the case of the coal estimates any allowance was made for the specially favourable conditions under which the movement would take place. The Canadian Pacific Railway estimated that the "out-of-pocket" and "inclusive costs" were the same in (1) Engine and Trainmen's Wages; (2) Road Fuel; (3) Water; (4) Train Supplies and Expenses; (5) Coal Door Expense, and (6) Revenue Taxes, a total of \$2.38 a ton. In (1) Maintenance of Work Equipment, (2) Yard Transportation Expenses, and (3) Lubricants, Supplies and Engine House Expenses for Locomotives the total out-of-pocket costs was placed at 76.8 cents a ton and the inclusive costs at 81.6 cents. On a total out-of-pocket cost of \$3.14 per ton covering nine items which included all the principal direct transportation expenses, except freight car repairs, the inclusive cost was only 4.8 cents a ton greater. So far as these nine items of cost are concerned it must be considered to be established that there was no special reduction in the figures because of the special conditions that would surround the coal movement and

therefore it may fairly be assumed that there was no reduction in the other figures submitted for that or any other reason. It must also be assumed that should a coal movement be established as a special traffic and should it increase so that it became a part of the general business of the railways, the estimate of cost of the nine items mentioned would not thereby be increased.

The remaining items of the Canadian Pacific Railway statement directly connected with transportation are:—

	Out of pocket	Inclusive
Maintenance of locomotives.....	\$ 659,546	\$ 803,256
Maintenance of freight cars.....	1,580,805	1,859,634
Maintenance of way and structures.....	702,167	2,006,190
Miscellaneous.....	648,800	879,825
Superintendence, printing, etc.....	136,935	891,861
Non revenue service.....	907,290	1,279,515
Wage increases.....	227,272	320,513
	<hr/> \$4,862,851	<hr/> \$8,840,794

In the case of Maintenance of Locomotives, Maintenance of Way and Structures, and Wage Increases the out-of-pocket costs given above have been tentatively accepted in the calculation herein made, but exception was taken to the estimate of out-of-pocket costs in the other four items, for reasons already given. Further consideration of these particular inclusive cost figures would not seem to be likely to lead to conclusions of serious value without more detailed information than is at present available as to the complete basis upon which they are founded.

Inclusive Costs are Not Always Earned

While there are wide differences between out-of-pocket costs of transportation and maintenance, and overhead costs including superintendence, there is no sharp dividing line between, which enables them to be separated with absolute uniformity. Regarding a considerable portion of railway expenditure it must always be a matter of policy as to what items of cost shall be charged to each service. Superintendence and all forms of overhead, including bond interest, must be paid for as well as out-of-pocket cost before there can be any net return. If railway rate making were a mere matter of dividing the gross cost including superintendence, maintenance, interest and all other factors of overhead amongst the number of tons carried or expected to be carried per mile it would be a very simple matter. The fact is, however, that railway rates are not and cannot be calculated in that way.

The difference in value of any commodity at two separated points is the reason for its movement from one point to the other. If the cost of moving is greater than the difference in value, the commodity cannot and does not move. On articles of manufacture in producing which skilled labour forms a large part of the cost the difference in value between the points of production and consumption is usually very considerable, and a comparatively high transportation rate can be paid. On the other hand, the raw materials upon which skilled labour is employed and the food, fuel and other prime human necessities required by that labour are of comparatively low initial values in proportion to tonnage; and the lower their cost when they reach the point of consumption the better the opportunity that is offered for the successful employment of skilled labour. If the railroads charged the same rates on hides and wool or on flour and coal as are willingly paid on boots and blankets the hides and wool would have cost too much to be made into boots and blankets, there would be no workers to buy and use flour and coal, and consequently no traffic for the railway. Therefore railway rates are not and cannot be based on a uniform per ton per mile cost. In fixing the rate to be charged for transporting any particular commodity

between any two points there must always be a question of judgment, first, as to what are the out-of-pocket costs to be covered, and, second, how much of the overhead, that is, superintendence, maintenance, general expenses, etc., should be covered by that particular traffic over and above the out-of-pocket costs. If a certain traffic can pay more than its per ton share of the gross overhead it may fairly be required to do so. On the other hand, if a certain movement is for good and sufficient reasons desirable the fact that the rate which will allow it to be moved is not sufficient to bear its full per ton share of the gross overhead does not debar such a rate from being installed. This is the principle upon which railway freight rates are classified and numbered from one to ten. It is the chief reason why certain commodities pay double the first-class rate while other articles are carried at what is called a "commodity rate" which may be less than that of the lowest or 10th class. Tenth class freight pays approximately one-quarter as much per ton for a haul of the same mileage as first class, and 5th class approximately half as much.

In the course of the General Rates Enquiry it was stated by Mr. Watson in his evidence for both the Canadian National Railways and Canadian Pacific Railway that the through rates on numerous commodities from Montreal to Vancouver were only expected to pay part of the gross overhead. During the same enquiry Mr. Mallory for the Canadian National Railways gave figures showing that lumber was hauled from Vancouver to Montreal at a rate per ton considerably below the gross per mile cost. During both the General Rates Enquiry and the Coal Enquiry it was stated by witnesses for the Canadian Pacific Railway and reaffirmed by the solicitor appearing for the company, that the passenger and allied services of that system did not pay any part of the net revenue. No figures were available to show whether these services did or did not in fact earn their per ton per mile share of the gross cost. During the General Rates Enquiry Mr. Mallory, director of statistics for the Canadian National Railways, at page 4207, volume 501 of the record, said that in the year 1925 the passenger, sleeper, diner, mail, express, baggage and milk services of that system had shown a loss over eight million dollars. That is, they had earned eight millions less than their per ton per mile share of the gross cost. The fact that the through rates Montreal to Vancouver or Vancouver to Montreal, or that the passenger and allied services on both systems do not earn their equal per ton per mile share of the gross cost of operation and up-keep of the system is not held to be a reason why they should be discontinued. On the contrary the fact that their surplus earnings over net cost of operation help to pay the cost of supervision maintenance and overhead generally, is a good reason why they should be efficiently maintained in the public service which they render; always with the view of increasing the proportion of their contribution to overhead charges, as that becomes economically practicable. It would not better the financial position of either railway system if its passenger services were allowed to be seriously reduced in efficiency with a view of making that service carry its full share of the overhead, for that would be the surest way to reduce earnings and make the financial position worse. Or, on the other hand, if the charges were increased so that the services now rendered could, or would, not be as fully used as at present the earnings would thereby be reduced, and the losses correspondingly increased.

The capital investment in the railroads and their equipment has been made. It is considered better to have that equipment fully employed in productive and constructive traffic even at rates that do not in themselves show a profit, rather than let it be idle or partly idle because of lack of productive traffic that cannot move because the rate will not permit.

EARNINGS ON GROSS INVESTMENT

The Canadian Pacific Railway estimates of "Inclusive Costs" in respect of the movement of one million tons of coal from Knee Hill to Toronto is \$11,281,276 or \$11.28 per ton. To this "inclusive" cost the following is added:—

Profit—Actual Revenue Basis (46.69 per cent).....	\$5,267,228
Profit—Fair Return Additional (10.93 per cent).....	1,233,043

The accompanying explanation is as follows:—

If it be assumed that passenger traffic just pays its way, and that the net earnings are 100 per cent attributable to freight, it follows that since in 1926 the freight earnings were \$141,205,619 and the net earnings \$44,945,127 that an allowance to the total costs of 46.69 per cent must be made to provide an earning equivalent to the average received from all traffic. For the year 1926 the company produced but 4.660 per cent rate of return on investment. If the rate of return of $5\frac{3}{4}$ as adjudged fair in the United States be taken in calculating the allowance for profit, an additional allowance of 10.93 per cent to cost is necessary.

Whether the term "operating profit" used in the order for the enquiry can be considered as referring only to the \$11.28 per ton given as the "inclusive costs" without any special allowance for profit, or to the \$17.78 which is the rate the coal traffic would have to bear if the stated objective of the company as to profit is to be realized, there is no question as to the definite assertion of a claim as of right to a rate that will give $5\frac{3}{4}$ per cent profit on the company's gross investment—that is, on the total value of the company's property.

Foundation for this claim is sought in the action of the United States Interstate Commerce Commission in setting up $5\frac{3}{4}$ per cent as the standard limiting the profits of United States railways. In regard to the application of this standard to Canadian railways I desire to express the opinion, first, that railroad conditions in Canada both as to financing and system of operation differ so radically from those in the United States that an effective comparison cannot be made; second, that so far as has been established, no railroad in the United States has yet earned that measure of profit; and third, that the rate of profit, as stated, was to be based on an independent valuation of the property of the railways that has not yet been, and in all probability never will be made.

As to the latter point: Five and three quarters per cent is substantially above the present day value of money. The net earnings of a railway are what give its value to the property. If the net earnings are above normal the value of the investment will be correspondingly above normal. Under those circumstances obviously investment value will increase as net earnings increase and no matter how much the net earnings are increased they can never overtake the investment value on a $5\frac{3}{4}$ per cent basis. Clearly if the standard of profits set by the Interstate Commerce Commission is to mean anything in the regulation of rates—as has been assumed—its valuation of the property on which the railways are to be permitted to earn up to $5\frac{3}{4}$ per cent interest cannot be based on earnings. Some other basis must be arbitrarily arrived at. This has not yet been done. Until it has been done the reference of the United States Interstate Commerce Commission to $5\frac{3}{4}$ per cent earning offers no foundation for the suggestion that Canadian railways should be permitted to earn $5\frac{3}{4}$ per cent on their own valuation of their own property.

The rates necessary to produce any fixed return on the investment value of a railway must depend in large measure upon what properties or classes of property are considered railway investment within the meaning of the order which assumes to set up a percentage limit of earnings. On the same subject during the general rates inquiry the solicitor for the railway argued that whatever was the fair value of the property owned by the company of whatever kind or however acquired was the amount upon which it was entitled to earn the ideal $5\frac{3}{4}$ per cent profit. That is, that the company was entitled to earn its

profit on property, whether land, money or completed railway, that it had received as bonus, and as well upon the increase in value that for convenience is called "unearned increment," together with the surplus of earnings over operating costs and dividends paid, that had been "ploughed back into capital." In the general rates inquiry the total book value of the property of the Canadian Pacific Railway was placed at over 900 million dollars, but Mr. Lloyd who gave evidence as the financial expert of the company stated that he estimated the actual value at \$1,500,000. In other words that the "unearned increment" not shown by the books amounted to two-thirds more than the book value. As considerable amounts of "unearned increment" are included in the book values upon which the company claims the right to earn $5\frac{3}{4}$ per cent there seems to be no logical reason why on the same principle from time to time the book values might not fairly be increased to take in a part, or the whole, of the 600 millions of stated values not now shown in the books, as the sum upon which the company would be entitled to earn a return of $5\frac{3}{4}$ per cent.

In discussion on this point during the general rates inquiry it was pointed out on behalf of the railway that the surplus earnings "ploughed back into capital," were absolutely the property of the company, to be disposed of at its discretion, and that the company might have distributed these surpluses in dividends had they seen fit. Having turned the money back into the company it was no less their property, and therefore they were entitled to earn dividends on it. All this will be freely admitted. There must of course be general commendation for the course of the company in using its surpluses in building up its property instead of increasing the dividends to its shareholders beyond a reasonable return on their money. If the railway were a private business enterprise it would be free to make its choice as to the disposition of its surplus earnings. But it is a public utility, financed in considerable measure from the public funds, and subject to public control as to its rates and in other matters. Had the surplus earnings of the past been distributed in dividends to shareholders there would have been insistent demands for rate reductions that could not have been ignored. That the value of the company's property is so much greater than the total investment in its bonds and stocks does not appear to me to be a sound argument in support of such rates as will give a return of $5\frac{3}{4}$ per cent as contended by the company, whether on the gross valuation as shown in the books or on a still greater estimated value.

Financial Importance of Coal Movement

Canada imported from the United States in 1926 2,584,000 tons of anthracite at a cost of \$20,852,000, if the figures of the Canada Year Book are correct. The cost at point of purchase was roughly \$8 a ton. To this must be added the average cost of transportation to the Canadian boundary. Of the total amount of anthracite imported from the United States not less than two million tons found its market in Southern Ontario and in the city of Montreal.

Alberta has coal in unlimited quantity and of a quality particularly well suited for the domestic needs that are now supplied by anthracite. No coal moves, or can move, from Alberta to Ontario to compete with United States anthracite at present rail rates. The railroads agree that they have equipment now idle during six months of every year to enable each to haul a million tons of coal from Alberta to Ontario within the six months period. Assuming that Montreal and Southern Ontario take two million tons of United States anthracite a year and that the Canadian railroads get an average of \$1.50 per ton for hauling it, their total earning is \$3,000,000. Canadians of Southern Ontario and Montreal pay to United States miners 16 million dollars for 2 million tons of anthracite coal, plus the cost of haul to the boundary, and then pay Canadian railroads, say, 3 million dollars for distributing it.

At an average f.o.b. cost at the mine in Alberta of say \$3.50 per ton with a rail rate of \$6.50 there would a distribution of \$20,000,000 of Canadian money amongst Canadians for the same service.

Having the necessary equipment on hand to move the coal, the railways could not fail to benefit both directly and indirectly from the movement even though the rate did not pay the per ton per mile share of overhead of either of the two systems. There would seem to be at least as good reason for hauling domestic coal from Alberta to Ontario at a rate that would yield less than "inclusive" costs, as there is for hauling passenger, express and mail trains over the same tracks under similar conditions.

While the importation of anthracite coal from the United States was less in 1926 than in 1925 by $1\frac{1}{4}$ million tons, the importation of bituminous increased by over $1\frac{3}{4}$ million tons in the same period. How far this indicates that bituminous has replaced anthracite for domestic use in Canada does not appear from the records, but there can be no doubt that there has been considerable such replacement.

It does not appear likely that coal from Alberta can ever compete with United States bituminous in the Central provinces for industrial use because of the low cost of mining in the United States and the short rail haul to those provinces. The high cost of mining anthracite and the diminishing supply are the conditions that create the possibility of developing a traffic in domestic coal between Alberta and Ontario. Although Alberta domestic coal is lower in heat units and therefore in theoretical per ton value than anthracite, the absence of soot and low percentage of smoke which occur in its consumption put it in a different class from bituminous and constitute it a competitor with anthracite for household use.

IN RE GENERAL FREIGHT RATES INVESTIGATION—ORDER IN COUNCIL P.C. 886, DATED JUNE 5, 1925

Judgment of Chief Commissioner, dated August 4, 1927; Judgment of Assistant Chief Commissioner, dated August 29, 1927; Judgment of Deputy Chief Commissioner, dated September 1, 1927; Judgment of Mr. Commissioner Boyce, dated September 10, 1927; Judgment of Mr. Commissioner Lawrence, dated September 10, 1927; Judgment of Mr. Commissioner Oliver, dated August 22, 1927; and report of Chief Traffic Officer of the Board, dated September 12, 1927.

BEFORE:

Hon. H. A. McKEOWN, K.C.,	<i>Chief Commissioner;</i>
S. J. McLEAN,	<i>Assistant Chief Commissioner;</i>
THOMAS VIEN, K.C.,	<i>Deputy Chief Commissioner;</i>
A. C. BOYCE, K.C.,	} <i>Commissioners.</i>
CALVIN LAWRENCE,	
HON. FRANK OLIVER,	
W. E. CAMPBELL,	

Chief Traffic Officer.

G. G. McGEER, K.C., for the province of British Columbia.

S. B. WOODS, K.C., for the province of Alberta.

W. H. McEWEN, for the province of Saskatchewan.

H. J. SYMINGTON, K.C., for the province of Manitoba.

J. R. L. STARR, K.C.,	} for the province of Ontario.
A. W. ROGERS,	

L. A. CANNON, K.C., for the province of Quebec.

Hon. J. L. RALSTON, K.C., }
 H. P. DUCHEMIN, K.C., } for the Maritime Provinces.
 E. P. FLINTOFF, for the Canadian Pacific Railway Company.
 ALISTAIR FRASER, K.C., }
 Hon. I. C. RAND, K.C., } for the Canadian National Railways.

The following among other Associations and Boards of Trade were represented at various sittings of the Board or submitted their representations in writing:—

New Westminster Board of Trade.
 Prince Rupert Board of Trade.
 Victoria Chamber of Commerce.
 Chilliwack & District Board of Trade.
 Kamloops Board of Trade.
 Western Canada Fruit and Produce Exchange.
 Calgary Board of Trade.
 Moose Jaw Board of Trade.
 Saskatoon Board of Trade.
 Prince Albert Board of Trade.
 Estevan Board of Trade.
 Regina Board of Trade.
 Brandon Board of Trade.
 Yorkton Board of Trade.
 Winnipeg Board of Trade.
 Canadian Council of Agriculture.
 Retail Merchants' Association.
 Canadian Manufacturers Association.
 Toronto Board of Trade.
 Ontario Associated Boards of Trade.
 Hamilton Chamber of Commerce.
 Canadian National Millers' Association.
 Canadian Lumbermen's Association.
 National Dairy Council of Canada.
 Fruit Branch, Department of Agriculture of Canada.
 Cochrane, Ont., Board of Trade.
 Live Stock Producers of Canada.
 Live Stock Exchange of Toronto.
 Quebec Harbour Commissioners.
 Montreal Board of Trade.
 Chamber of Commerce, Joliette, Que.
 Canadian Pulp and Paper Association.
 Canadian Freight Association.
 St. John Board of Trade.
 Halifax Board of Trade.
 Charlottetown Board of Trade.
 Moncton Board of Trade.
 Sydney Board of Trade.

JUDGMENT

The CHIEF COMMISSIONER:

The primary object of this inquiry is to carry out the directions to this Board contained in an Order in Council, P.C. 886, which was approved by His Excellency the Governor in Council on the 5th day of June, 1925, following consideration of the final disposition of a petition to the Governor in Council of the governments of the provinces of Alberta, Saskatchewan and Manitoba, by way of appeal from General Order of the Board No. 408 of date 14th October, 1924, under which certain tariffs of the Canadian Pacific Railway Company and the Canadian National Railways were disallowed and required to be withdrawn from operation. The petitioners sought a rescission of said Order and disallowance of discriminations which would be reinstated by the tariffs which were disallowed. It being essential that certain questions of law and jurisdiction arising in connection with the Board's General Order No. 408, should be disposed of prior to the

outcome of said appeal to the Privy Council, such issues were submitted to the Supreme Court of Canada and determined in a considered judgment of the said Court, and thereafter Order in Council, P.C. 886, was approved.

The Order in Council P.C. 886, reads in part as follows:

The Committee are of the opinion that the policy of equalization of freight rates should be recognized to the fullest possible extent as being the only means of dealing equitably with all parts of Canada and as being the method best calculated to facilitate the interchange of commodities between the various portions of the Dominion, as well as the encouragement of industry and agriculture and the development of export trade.

The Committee are further of the opinion that to give effect to this policy, and considering the submissions made by counsel and important trade organizations representing different provinces and localities in the Dominion as to the disadvantages that would be suffered by such provinces and localities by any partial or incomplete consideration of the freight rate structure, a thorough and complete investigation of the whole subject of railway freight rates in the Dominion should be carried out by the Board of Railway Commissioners, the body constituted by parliament with full powers under statute to fix and control railway rates.

The Committee are further of the opinion that as the production and export of grain and flour forms one of the chief assets of the Dominion, and in order to encourage the further development of the great grain growing provinces of the west, on which development the future of Canada in large measure depends, it is desirable that the maximum cost of the transportation of these products should be determined and known, and therefore are of opinion that the maximum established for rates on grain and flour, as at present in force under the Crow's Nest Pass Agreement, should not be exceeded.

The Committee are further of the opinion that, before such investigation is undertaken it is essential to ensure that the provisions of the Railway Act in reference to tariffs and tolls, and the jurisdiction of the Board thereunder, be unfettered by any limitations other than the provisions as to grain and flour hereinbefore mentioned.

The Committee therefore advise that the Board be directed to make a thorough investigation of the rate structure of railways and railway companies subject to the jurisdiction of Parliament, with a view to the establishment of a fair and reasonable rate structure, which will, under substantially similar circumstances and conditions, be equal in its application to all persons and localities, so as to permit of the freest possible interchange of commodities between the various provinces and territories of the Dominion and the expansion of its trade, both foreign and domestic, having due regard to the needs of its agricultural and other basic industries, and in particular to:

- (a) The claim asserted on behalf of the Maritime Provinces that they are entitled to the restoration of the rate basis which they enjoyed prior to 1919;
- (b) The encouragement of the movement of traffic through Canadian ports;
- (c) The increased traffic westward and eastward through Pacific Coast ports owing to the expansion of trade with the Orient and to the transportation of products through the Panama Canal.

The Committee further advise that legislation be introduced at the present Session of Parliament, making it clear that the provisions of the Railway Act of 1919 in respect of tariffs and tolls shall, save in the particular above mentioned, be operative notwithstanding any special Acts or Agreements and removing all doubts as to the validity of tariffs heretofore filed.

The Committee submit the same for Your Excellency's approval.

Upon receipt of the Order in Council, notice thereof was given by the Board to the various provinces of the Dominion, Boards of Trade, Chambers of Commerce and industrial organizations throughout the Dominion, as well as to the railway companies and to all interested parties. Following such notice, the first sitting of the Board to carry on such investigation was held at Ottawa on the 5th day of January, 1926, and continued from Moncton, N.B., throughout Canada, ending at Prince Rupert, B.C., on the 5th day of July, 1926.

Prior to opening the investigation, and during the hearings at various places, many statistical details were asked from the railway companies, and directions that such be furnished were given in many instances. Exhibits were also required to be filed in support of certain of the applications.

On the 4th of October, 1926, the Board summoned representatives of the railways for discussion and to receive directions, and to fix a date for final hearing, and thereupon instructions from the Board were issued to all parties

ordering that all exhibits to be used in the final argument should be filed by the 25th day of October, then instant. After the filing of such exhibits, thirty days' notice of the final argument was given for the 30th of November, 1926, and on the date last aforesaid the Board commenced the final hearing and, with recess from the 17th of December until the 11th day of January, the Board sat continually during the intervening months until the 30th day of April, 1927, during which time counsel from all of the provinces and from many Boards of Trade and industrial organizations submitted evidence and argument bearing upon the questions at issue, dealing with the freight rate structure from many standpoints, and its incidence upon the country. In addition to such discussion and investigation, some eighty individual submissions were presented to the Board, many of which involved evidence and argument from the standpoint presented. The record of such hearings comprises some 13,000 pages of evidence, and hundreds of exhibits which amount to some thousands of pages more.

Under the provisions and authority of the Railway Act, the Order in Council has imposed upon this Board the duty of investigating not particularly the rates themselves, but the whole subject of railway freight rates in the Dominion involving the theory and system upon which they are put together.

The rapidly expanding interprovincial and foreign trade of the country, the steadily increasing exportable surplus of manufacturing and agricultural output, these as well as many other causes make it necessary to examine whether a scheme of rates calculated upon, and reflecting conditions of fifteen or twenty years ago, is sufficient for the present day.

It must be said that it is difficult to find instances in the existing rate schedules wherein individual rates compared with each other can be said to be tainted with undue preference or unjust discrimination. But notwithstanding that, it may be equally true that features of a rate system which some time ago presented no objectionable features, may now require revision. The competitive conditions arising because of the growth of new centres of population and distribution, the increasing force of business competition from without, the steady pressure encountered in world-wide markets to which Canadian products now penetrate—all of these may have so altered the situation as a whole, that certain features of the rate structure have ceased to be efficient, and in themselves may require alteration in some particulars. Our primary duty is to maintain rates which are just and reasonable. No such terms can properly be applied to schedules which are the outcome of a scheme faulty or defective.

In this investigation the outstanding characteristics of the Canadian rate system were passed under review, not so much with the object of revising classifications or individual rates thereunder, as with the idea of determining whether the altered conditions of the years necessitate a change in any of the various features of the system.

In some quarters it has been suggested that the various applications made to the Board under this investigation have given it the character of being simply an effort to reduce rates in different localities. Such applications are numerous and insistent, but we are acting under an Order in Council which has in view the establishment of a rate structure fair and reasonable and equal in its application throughout the country, where circumstances and conditions permit, and consequently it is the principal object of the Board in this inquiry to give attention to the broad outlines of our whole rate system to determine their reaction upon the commerce of the country; to assure ourselves that justice is being done between different parts of the Dominion; to see that as far as possible interprovincial trade is fostered and made easy of accomplishment, and that the way be smoothed for outgoing traffic which in its character as export business is always of the utmost importance, and in all this to have in mind the needs of

agriculture and other basic industries and to regard with special attention the subject matters enumerated under (a) (b) and (c) in the extract from the Order in Council above quoted.

Incidental to some of these considerations there may be, here and there, reductions in rates; but such is not the primary object of the inquiry now entrusted to us by His Excellency the Governor General in Council. It is altogether too narrow a view to take, that the Board in this investigation is confined to an effort to bring down rates to, or below, any particular level which may be demanded by shippers in different localities. Undoubtedly, anything in such complaints partaking of the nature of unjust discrimination or undue preference should be given immediate attention, or, if the rates in any of the instances complained of be excessive, they should be modified so as to remove the defect. But it must be borne in mind that increasing expenses in every direction have operated against the railways, fully as much as against every other line of business, and seriously augmented their burdens. The labour necessary for operating, the supplies required to be purchased in such operation, the increased cost of additions to the service necessary to be furnished periodically,—all of these must be taken care of by revenue, and it is the duty of the Board to see that the railways are not hampered in their activities.

Exhibits have been presented to the Board on the part of the railway companies, prepared with most elaborate care and almost overwhelming in detail, setting forth their financial condition, and it is doubtful if any feature has been omitted which would impress upon the Board the increased requirements of the railway systems at the present time.

There is no occasion to labour the question that the railways must receive sufficient revenue to efficiently operate, to provide for all legitimate needs, and to make fair return to those whose money is invested in such business undertaking. The duty of the Board in this regard is recognized and was openly expressed even by those who, in individual instances, have asked for decreases in tolls levied upon themselves, or their business. We are all agreed that rates cannot be reduced to a level which would cripple the operation of the roads, or would make it impossible for them to effect such yearly increases in mileage and equipment which the growing necessities of the country demand.

It would consequently seem expedient to consider certain of the principal features involved in the present freight rate system, which require separate treatment and explanation.

The list immediately hereunder may not comprise all that could be enumerated but it contains those which were discussed and to some degree challenged during the investigation. They may be classified as follows:—

- (1) Transcontinental Rate Scale;
- (2) Town and Terminal Tariffs;
- (3) Different Standard Mileages; east and west;
- (4) Grain Rates over the National Transcontinental to eastern Canadian seaports;
- (5) Mountain Differential against the Pacific District;
- (6) Domestic Grain Rate from Alberta to British Columbia;
- (7) Equalization of the Western Grain Rates to the proper Canadian Pacific main line basis.

As far as concerns three of the above enumerated features of our present rate system—namely, Transcontinental Rate Scale, Terminal Tariffs, and the different Standard Mileages, east and west, I am of opinion that no reasons have been urged sufficient to make it advisable that the same should be eliminated or altered, as asked by various petitioners. They have been discussed individually in different rate judgments. Their origin and the reasons for their establishment and maintenance have been frequently explained and in

my view such reasons stand as a justification for the continuance of these existing features of our rate system substantially unimpaired. It is, I think, unnecessary to bring into this discussion a reiteration of what has been previously decided concerning them. The Transcontinental Rate Scale has a very definite purpose, and one which should be commended rather than criticized. While it gives rise to some anomalies, nevertheless such are not by any means to prevail against the benefit of the system as a whole. It is true that some localities east of Vancouver are compelled to pay on certain commodities transportation rates greater than those charged for the long haul; but the real issue in that regard is whether the charge for the short haul is reasonable and fair. The two sets of rates are based on different principles, as is well recognized, and are not to be judged by the same standard.

Transcontinental carriage of freight has been much affected by reason of the cheaper, although much more lengthy and circuitous water route furnished by the Panama Canal. In instances wherein rapid delivery is not essential, the competition of the latter route is most formidable. The establishment of this route has deprived railways of much traffic, and wherever they can meet such competition by making low transcontinental rates, they should be encouraged to do so, and schedules framed for that purpose should not be disturbed.

A criticism of some force, however, developed through the complaint that by reason of the transcontinental rate to Vancouver and the rate eastward therefrom, certain distributors in Alberta find themselves at a disadvantage as compared with distributors in Vancouver. The instances of such were not impressive and are not to be met by alteration or elimination of the transcontinental rate. They do not touch the principle of transcontinental rates, which under present conditions needs no justification.

As regards an alteration in Terminal Tariffs, urged by counsel for Saskatchewan and Alberta, there is involved in the latter the elimination of an assumed mileage between Port Arthur and Winnipeg, whereby the distance between those cities is for rate making purposes diminished by 130 miles. While it may be admitted that the longer distances to cities further west than Winnipeg lessen the percentage of the benefit of such elimination, yet the general advantage of the latter feature is, in my view, of much value taken as a whole. It seems hardly possible to elaborate a rate system wherein no inequalities occur. The primary inquiry here as elsewhere involves consideration as to the fairness of the rates challenged. By virtue of its relatively eastern position, Winnipeg admittedly gets a larger percentage of benefit than cities further to the west, but throughout the rate structure there are fully compensating advantages which accrue to the latter. The elimination of 130 miles, both on the westward haul from the head of the Lakes and on the eastward haul from Vancouver, is a concession of importance and should not be lightly discarded. I think no change should be made in this respect.

The question of Town Tariff rates, or distributing rates, is raised both by the province of Alberta and the province of Saskatchewan, and it is urged that the maximum Town Tariff basis which was made effective against the Canadian Pacific Railway, together with any modifications thereof, be now extended to all lines of all railways, in their operation throughout the prairie territory.

I agree with the views expressed by the learned Assistant Chief Commissioner in this matter.

The third above enumerated feature, namely, the difference in standard mileage between eastern and western Canada, has been so often thoroughly explained, and reasons therefor developed that it is sufficient to say that under conditions as they exist, no other course seems possible to follow. One cannot ignore the existence of water and other competition which lies at the foundation of this distinction and which has been completely developed in many judgments of the Board.

MOUNTAIN DIFFERENTIAL

Preliminary to the discussion of what is termed the mountain differential, it may be said that prior to the revision consequent upon the judgment of the Board in the Western Rates Case, a disparity existed between the freight rates charged in the Pacific district in comparison with those which prevailed in the prairie district.

The reason for such differential is indicated in the following extract from the judgment of 1914: "beyond all question both the initial construction and railway operation through the mountains are much more expensive than operation on the prairies. Some difference in rates are not only justifiable but necessary." As is well known, this treatment has always met with remonstrance on the part of British Columbia based upon various reasons. The argument put forward to the effect that these higher operating costs should be absorbed by the whole system, has not met with the Board's favour.

As a result of altered conditions in 1914, by the judgment referred to the inequality in freight rates theretofore existing between Pacific territory and prairie territory, in favour of the latter, was reduced from a rate basis where one mile in Pacific territory was counted as two miles under the prairie tariff of 1894, unto a rate basis of one to one and a half. It remained at that figure until the judgment in the 1922 Reduction Case, when the basis was reduced from one and a half miles to one, to one and a quarter to one.

It prevails now at, as near as may be, 15 per cent over the prairie scale. And this in itself does not tell the whole story. There are many articles being carried within the mountain district, and to and from that district, from and to eastern Canada, wholly free from this lessened differential. The freight now moving within mountain territory which has a rate scale to which this mountain differential does not apply, amounts to approximately 85 per cent of the British Columbia traffic. We are concerned in this inquiry to make, as far as possible, an equalization of rates, and it is incumbent that our efforts in that regard should be kept within the provisions of the Railway Act, which provisions are, in substance, that just and reasonable rates should be imposed. It is not denied that such expression means just and reasonable from the standpoint of the producer as well as from that of the carrier. It is further urged that such rates, to be just and reasonable, should not penalize one section of the country for reasons which are not considered, when fixing rates in other sections.

Argument was addressed to the Board dealing with the primary purpose of the construction of the Canadian Pacific Railway to British Columbia, and complaining that the existing difference in rate scale is at variance with such purpose. This complaint on the whole, spoke much more loudly prior to 1914 than at the present day, for, from reductions voluntarily made, and others arising from judgments of the Board, the source of such complaint has been to a very large degree removed.

It is contended that, if, during the last dozen years or so, no injustice has been done to anyone by reducing the amount of mountain differential to 15 per cent, little weight can be attached to the contention that the disappearance of the present rudimentary distinction will effect much trouble. At this, and at previous hearings, many arguments against its continuance have been pressed upon the Board by business and public men of British Columbia—some of whom have gone to the length of saying that British Columbia never would have entered into Confederation had it been known that unequal treatment was to be given to its inhabitants in regard to the carriage of freight over the railway which was insisted upon by that province as a condition to entering into alliance with eastern Canada. But the reductions made in the mountain

differential have ostensibly not been made from the standpoint of that complaint. While appreciating the position so set forth, nevertheless it does not seem necessary at the present time, that any considerations need be urged other than those which are in harmony with the wording and directions of the Railway Act with reference to the imposition of rates which must be just and reasonable. It is one thing, however, to maintain rates so in compliance with the Act, while it may be another to determine exactly the incidence of such rates as regards localities.

The judgment of 1914 affirms that it was improper to absorb the then higher operating costs of British Columbia throughout the whole system. If, however, it should appear that the reason for such difference has disappeared, or diminished to such a degree, that the operating costs within the Pacific district present no greater increase, when compared with the operating costs of the system as a whole, than is shown with regard to other districts against which no distinction is made from a rate standpoint, then it will be apparent, I think, that the discrimination against British Columbia has ceased to be reasonable and just, if put upon the basis of increased cost of operation.

To understand somewhat the relative positions of British Columbia and the prairie districts as regards prevailing rates, and the incidence and effect of the present mountain differential, attention is directed, in the first place, to the standard mileage tariffs in use in British Columbia district and in the prairie district, and comparison may be made between a haul of fifty miles in British Columbia and a haul of fifty miles on the prairie. An addition of the rates upon the first five classes of freight (which are the important ones) brings up a total of 183 for the mountain division, in cents per 100 pounds. The prairie basis for the same haul is 157, a difference of 26 cents, which is 16.5 per cent higher in the Pacific region for movements in these classes and for this mileage, than is the prairie rate. This distinction works out, on an average, between 15 and 16 per cent. The differential in terminal class rates averages only about 10 per cent. The Western Rates Judgment is the foundation for these latter rates; and as between eastern and western haul, the following comparisons are instructive.—to Alderson, Alberta from Fort William, a distance of 1,109 miles, in comparison with rates from Vancouver to Regina, carrying the same distance, namely 1,109 miles, the rates are figured, as regards the first five classes, at 8 per cent higher from Vancouver eastward than from Fort William westward for these equal distances. The same classes on a distance of 735 miles, namely from Fort William to Indian Head, as compared with Vancouver to Red Deer, show a difference of 13 per cent higher from Vancouver than from Fort William; whereas a distance of about 600 miles, as illustrated by a rate from Vancouver to Calgary, compared with Fort William to Red Jacket, carries a difference of 15 per cent against the western haul, and these terminal class rates, which are actively in discussion, average as a whole, as near as may be, 10 per cent higher eastward from Vancouver than westward from Fort William. It will be remembered that in the comparison of these terminal tariff rates, advantage is given to Vancouver, as well as to Fort William, of the constructive mileage from the latter city to Winnipeg of 130 miles less than the actual mileage. A distinction is pointed out between terminal tariff rates and distributing rates. From Vancouver to a point in Alberta, the terminal tariff applies; but from Vancouver to Kamloops, goods are carried under a distributing tariff. The scope and operation of the distributing tariff from Vancouver is up to the point where the rates for the assumed mileage of 290 instead of 420 become the maximum, and thence the rate is built up eastward, and it may be said that the Pacific distributing rates are approximately 16 per cent higher than the Prairie

distributing rates. In these latter, having regard to the first five classes on a fifty mile haul, there is a difference of 12.1 per cent, the rates in Pacific territory being that much higher than on the Prairie. For a haul of 150 miles, the Pacific distributing rates are 14.6 per cent higher than the prairie distributing rates, and for a distance of 250 miles, the differential is 15.7 per cent above the prairie scale of distributing rates. It is figured that the general average of these groups under the Pacific distributing tariff is higher than that of the Prairie distributing tariff in the amount of 16 per cent.

Turning now to the traffic conditions under which the goods are carried, and viewing the freight movements from the standpoint of both terminal and distributing rates, an analysis may be made, based upon the movement itself as follows:—

Three subdivisions are noted: First, traffic which moves exclusively within the Pacific territory, originating and terminating within that district. The tonnage involved in such movement, which is carried on class rates, and bearing the mountain differential, amounts to 10.8 per cent of the total of such traffic. Also, certain movements of freight within such district under commodity rates, reflect the mountain differential to an extent shown to be 3.4 per cent of the total traffic thus moved. From the above, it is apparent that of the traffic which originates and terminates within the Pacific territory, a total percentage of 14.2 thereof reflects the mountain differential, and, saying the same thing from the other standpoint, 85.8 per cent is free from such burden.

Second: As to the traffic between Pacific territory and prairie territory, all that now reflects the mountain differential is 6.2 per cent of the volume of traffic which now moves under commodity rates and 5 per cent of that moving under class rates, making a total of 11.2 per cent of the whole of such traffic; leaving 88.8 per cent of the movement in freight between Pacific territory and prairie territory unencumbered by the mountain differential.

Third: Of the freight movement between Pacific territory and eastern Canada, in both directions none of the commodity rates comprised in such movement involve the mountain differential. But of class rates 13.3 per cent carry this difference, leaving 86.7 per cent free from such burden. Mr. Stephen, for the Canadian Pacific Railway Company, in his evidence summarized the entire situation by stating that of all the traffic to and from all points in British Columbia, 8.3 per cent of the class rates and 6.4 per cent of the commodity rates, reflect the mountain differential.

From this it will be noted, that of the total traffic over and within the mountain region, not quite 15 per cent is subject to the mountain differential, and a little more than 85 per cent is subject to no such handicap.

As to the amount of money represented by such differential, Mr. Stephen estimated that the application of the mountain scale to the traffic moving within the Pacific territory, involves a difference of from \$250,000 to \$300,000 over the revenue that would accrue from such traffic handled on the prairie scale of rates.

With respect to the traffic between Pacific Territory and prairie territory, in both directions, 11.2 per cent of the tonnage reflecting the mountain scale, was estimated by the same witness to represent between \$350,000 and \$500,000 in excess of the revenue that would be earned by the same traffic, if carried at the prairie scale of rates.

And as to the traffic between Pacific territory on the one hand, and eastern Canada on the other, Mr. Stephen testified that the 13.3 per cent which moves on class rates involving the mountain scale for that portion within Pacific territory, would represent a difference in revenue of approximately \$300,000, if the mountain scale be eliminated.

The testimony as to percentage of traffic, as compared with that which deals with the amount of revenue involved, though given by the same witness, is not of the same evidential value. The former computation was the result of an actual check of the traffic for a period in order to prepare the percentage estimates, but the calculation of the amount of revenue involved was not the result of figures so taken, but, as stated by Mr. Stephen, they were pure guesses on his part. It may be said, however, and seemed to be taken for granted during the discussion, that the elimination of the mountain scale of rates and its reduction to that of the prairie district, would involve an impairment of approximately one million dollars in the company's receipts, if the volume of traffic remains the same, which latter assumption is sharply challenged.

It was seen as the investigation progressed that very many computations were set up, and it is difficult to ascribe to each its exact value. Perhaps none of them should be completely lost sight of, but with reference to some at least, their evidential value is far below that which attaches to others.

Numerous exhibits have been placed before the Board and costs and comparisons made from all angles. Studies were presented comparing operating costs in the British Columbia district with those of the prairie district from the standpoint of average mileage operated, of freight operating expenses, gross ton miles, net ton mileage, freight train miles, loaded car miles, empty car miles, per mile of road, as well as from the standpoint of net tons per train, gross tons per train, net tons per car, loaded cars per train, empty cars per train, ratio of empty to loaded car mileage, net tons per mile of road, and freight trains per mile of road, and from all these computations and standpoints ratios and averages were worked out involving extremely complicated and exhaustive calculations, all of which are to some degree inter-related, and no one of which, perhaps, by itself leads to any absolutely certain and definite conclusion.

I think we may fairly begin with an examination touching operating costs on the one hand, and revenue upon the other.

Statements of net operating results during various years were also presented showing almost the same amount of detail as that involved in the calculations concerning the operating costs mentioned above. It is not feasible, nor profitable, to attempt a complete discussion of the subject throughout all the avenues of investigation involved in the above enumeration and detailed at length in the exhibits filed, illustrative of such various lines of inquiry.

There are two considerations which seem to lead to the safest conclusions. The first has to do with the operating costs necessarily incurred in maintaining and operating the railroad throughout the territory in question. And the second concerns itself with the amount of revenue derivable therein.

Pursuant to request, a segregation of revenue and expenses as between eastern and western lines was sent out by the Canadian Pacific Railway Company, but it was emphasized that other factors must be given consideration from the standpoint of different sections of the road included in such statement.

The Canadian Pacific Railway Company submitted a statement for the year 1925, setting out the operating cost per gross ton mile throughout its system by districts.

As between lines east and west, it shows average expenses for all eastern lines, per gross ton mile, to be .00401, and for western lines .00276.

Of the eastern districts the operating cost per gross ton mile is:—

New Brunswick.....	.00553	Quebec.....	.00504
Ontario.....	.00367	Algoma.....	.00293

The western lines show much lower operating expenses, calculated on the same basis, viz:—

Manitoba.....	.00232	Saskatchewan.....	.00281
Alberta.....	.00299	British Columbia.....	.00376

Of the lines west, British Columbia is seen to have much the higher gross ton mile expense, being ·00376, as compared with Manitoba ·00232, the latter being the least expensive of the western provinces from that standpoint. British Columbia's figure ·00376 is lower than the average of lines east, which, as above remarked, stood at ·00401 for that year.

For the year 1924 the same comparison shows operating expenses per gross ton mile:—

Lines east.....	·00421	Lines west.....	·00307
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British Columbia continues to show the highest western figures, namely, ·00358, as against Manitoba, the lowest westerly figure, of ·00268.

It is again to be noted that British Columbia's per gross ton mile operating expenses are lower than the average of the lines east.

In 1923 the figures are: lines east ·00427; lines west ·00290. British Columbia being ·00403, again below the average of the lines east for that year.

In 1922 lines east show operating expenses of ·00442 per gross ton mile, lines west ·00315. British Columbia's operating expenses were greater than the average of lines east during this year, standing at ·00461, but are lower than those of New Brunswick and Quebec, the latter being ·00534; and New Brunswick ·00541.

And lastly, for the year 1921, the average for the eastern lines is ·00532; for the western lines ·00388; British Columbia being ·00552, again slightly in advance of the eastern average but less than those of the two eastern provinces last above named, which for that year were, New Brunswick ·00659, Quebec ·00662.

It is instructive to note that there has been a steady decrease in British Columbia's operating costs per gross ton mile from 1921 to 1925 inclusive, represented as follows:—

1921.....	·00552
1922.....	·00461
1923.....	·00403
1924.....	·00358
1925.....	·00376

These figures show a relative decrease in operating expenses in British Columbia much more substantial than that in any of the other western provinces.

A statement of expenses in the British Columbia district from the years 1921 to 1925 gives the following:—

1921.....	\$14,010,609 91
1922.....	13,420,133 75
1923.....	13,577,728 92
1924.....	13,255,154 67
1925.....	12,943,228 41

It may be here noted that this condition does not arise from a decrease in business, for the record of loaded freight car miles for the province of British Columbia for the year 1925 shows an increase of more than ten millions over 1921.

In British Columbia in 1925 the operating expenses per mile of line were \$9,663, which is the largest for any of the western provinces with the exception of Manitoba, the latter being given as \$10,598, while the average expense per mile of all lines west is \$7,908, by which it is seen that the expense in British Columbia and Manitoba is higher per mile of line than either Saskatchewan or Alberta, the former being \$5,412, and the latter \$6,764. These figures for the western lines, however, seem moderate as compared with the expense per mile of line in the east, which averages \$12,499 for the same year. The same relative standing is shown during the years 1921, 1922, 1923 and 1924. That is to say, that in each of these years the expenses per mile of line in British Columbia are, with the exception of Manitoba, the highest in the west, but uniformly lower than the average of lines east throughout that period of time.

As regards the Canadian National Railways, full operating results by regions were submitted for the years 1923, 1924 and 1925, such regions being divided into Atlantic, Central, G.T. Western, and Western.

Details are carried through many pages but do not furnish the same grounds of comparison, as are supplied by the answer of the Canadian Pacific Railway Company and above detailed from the record submitted by the latter company.

But it is shown that the operating net for the western region is uniformly higher than that of the other regions, and a further exhibit shows a comparison of operating costs between the British Columbia district and Manitoba, Saskatchewan and Alberta, for the years 1924 and 1925, from which, having regard to the year 1924, it appears that the operating expense per mile of road in British Columbia is \$3,825.50; and in the prairie districts is \$4,761.51.

And for 1923, British Columbia's expense is \$3,536.36 per mile, and the prairie districts \$4,707.34 per mile.

The loaded cars per train in 1924 in British Columbia were 21.31, and in the prairie districts 23.21. And in the year 1925, the figures show British Columbia 21.18, and the prairie districts 23.63.

The gross tons daily per mile of road for 1924 are 4,438 for the prairie districts, as against British Columbia 3,034.

And in 1925, prairie districts 4,913, as against British Columbia, 2,862.

As regards net tons, and gross tons per train, the former, namely net tons in British Columbia is shown to be 600, and in the prairie districts 668, for the year 1924.

And for the following year, 587 in British Columbia, and 700 in the prairie districts.

For gross tons per train for British Columbia, in 1924 the figure stands at 1,251, as against that for the prairie districts of 1,363.

And for the year 1925, British Columbia stands 1,241, and the prairie districts 1,442.

The disparity shown by the above comparisons reflects itself in the operating expenses per train mile as follows:—

For British Columbia for 1924, \$4.31, as against \$4.04 for the prairie districts.

And in 1925, \$4.21 for British Columbia, as against \$3.82 for the prairie districts.

The expense under the head of empty cars per train shows 10.82 for British Columbia, in the year 1924, as against 12.47 for the prairie districts.

And for the year 1925, British Columbia is shown at 10.01, as against 14.33 for the prairie districts during the latter year.

There is also shown in the same exhibit, a statement of the freight trains daily per mile of road, which is given for the year 1924 for British Columbia as 2.42, and prairie districts, the same year 3.22.

And for the following year, British Columbia 2.30, as compared with the prairie districts 3.37.

A comparison of density of traffic is reflected in the item of "Net tons daily per mile of road", which is shown for the year 1924, in British Columbia as 1,454; and for the prairie districts 2,173.

And in the following year, British Columbia 1.353, and the prairie districts 2.383.

It is not sought to attach undue importance to any individual calculation, because, as often stated, many factors must be given consideration. But for what it is worth, it will be noted that the operating expenses per gross ton mile upon lines east, are substantially higher than those upon the lines west. While British Columbia stands out as a more expensive district than either of the other three western provinces, yet it is found to be about the same as Ontario and less than either Quebec or New Brunswick. And as between Ontario and

New Brunswick, in the eastern district, there is no greater inequality than is shown between British Columbia and Manitoba, which stand at the extremes on the lines west.

Turning now to the revenue derived by the railways from the British Columbia district, as appears from the statements put before the Board, it may be noted that while the Canadian Pacific Railway Company was asked to submit a compilation showing the total revenue segregated by districts, no complete answer to this request was made. It is alleged that such information cannot be given separately by districts, but it was supplied for lines east and lines west. Such a statement lacks definiteness in regard to its comparative value as between British Columbia and other districts, but the figures furnished must be given consideration, and for lack of more exact information, in justification to the position of British Columbia, reliance is placed upon what they disclose.

The information supplied by districts as above indicated, shows that the freight operating revenue on lines east, for the year 1921, amounted to \$54,855,611.95, and lines west for the same year, \$72,325,834.19; 1922—lines east \$54,735,222.17; lines west \$72,567,429.99; 1923—lines east \$56,329,554.80; lines west \$76,312,258.12; 1924—lines east \$52,774,607.57; lines west \$69,125,765.64.

And in the year 1925, total freight revenue for lines east is shown at \$51,820,208.73, and lines west \$74,932,232.82.

A comparison is set out between the eastern and western districts on the basis of revenue ton mile receipts carried through from 1921 to 1925. The trend is substantially even and shows favourably to the eastern lines throughout that period. The exhibit shows in 1921, a total revenue freight ton mile receipt of 1.196 cents, and separable as follows:—

Lines west.....	1.158	Lines east.....	1.249
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In the year 1925, the freight ton mile revenue for lines east and west appears at 0.970, which in its turn is separable into the figures:—

Lines west.....	.857	Lines east.....	1.200
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which it will be observed is about 50 per cent better showing for the east than for the west.

As remarked before, it is difficult to ascribe proper weight to each of these calculations, but there are so many others to be considered along with ton mile statistics, that in themselves the latter cannot be regarded as infallible guides in fixing freight rates. Neither do they constitute a generally accepted basis for the same. They reflect neither car loadings, train tonnage, car mileage nor train mileage, all of which are factors of some value. Without any reduction in charge for service, a reduction in revenue per ton mile may be brought about by a relative increase in the length of haul or in the volume of traffic taking low rates. This is recognized in what is known as the Five Per Cent Case, 31, I.C.C., 351, and is specially applicable to conditions in this country, wherein length of haul is so characteristic a feature on the western lines; and volume of traffic bulks so largely in the period during which grain is moved.

While such comparisons, *i.e.*, ton mile statistics, are not without usefulness, their acceptance as a sole test would deny consideration to many other potent and frequently controlling forces. *Muskogee Traffic Bureau v. A.T. & S.F. Ry. Co.*, 17 I.C.C. 169.

Statements to the same effect are found in many other judgments of the Interstate Commerce Commission, and while willing to concede to ton mile revenue calculations whatever value is rightly attached to them, yet it is a test to which the previous remark is specially applicable, namely, that no one can be, by itself, regarded as conclusive.

Page 18 of Exhibit 98 of the Canadian Pacific Railway Company, sets out the net earnings per mile of line and per total train mile from 1921 to 1925 inclusive, on lines east and west, segregating the same. It shows that the net earnings have increased from something less than 12 millions to over 16 millions, on the lines east, while on the lines west it stands in 1925 at \$30,833,574.30, an increase of a little over \$800,000 since 1921.

And a per total train mile earnings on lines east for the year 1925 of 0.77, and on lines west of 1.33.

In answer to the question as to what he considered to be the final test of the success or otherwise of the company's operations in regard to expense, at p. 2729, Vol. 498, Mr. Stephen said, that after considering every factor, the *net revenue per mile of line* is his final test.

Turning from net earnings to operating revenue, no details are available by which to test British Columbia with the other provinces in the west, or with the eastern districts. Operating revenues, lines east and west, are furnished, and confining the comparison to freight carriage, the revenue per mile of line for the year 1921 on lines east is given as \$11,364, and lines west \$8,857.

For the year 1922,	Lines east.....	\$11,339
	Lines west.....	8,779
1923,	Lines east.....	11,664
	Lines west.....	9,201
1924,	Lines east.....	10,791
	Lines west.....	8,166
1925,	Lines east.....	10,584
	Lines west.....	8,532

This does not include passenger traffic which, if included, increases the disparity of revenue between the east and the west in greater favour of the east.

For want of more definite information concerning operating revenues by districts, it is necessary to confine our observations to the sums detailed between lines east and lines west as above.

Comparisons are given in detail as to per mile of line, per freight train mile, per loaded car mile, and per revenue ton mile.

With the exception of that which has regard to per freight train mile, the calculation on the other heads favours the east as against the west, for reasons which are obvious, having regard to the shorter mileage, greater density of traffic and interurban carriage.

The item of revenue per freight train mile is distinctly in favour of lines west, being as follows:—

1921	Lines east.....	\$5 58	Lines west.....	\$6 79
1922	"	5 08	"	5 65
1923	"	4 89	"	5 14
1924	"	4 83	"	5 47
1925	"	4 78	"	5 37

In an exhibit (No. 218), filed on behalf of the Province of Ontario, table 2 thereof sets out the net freight earnings of the Canadian Pacific Railway Company calculated on exhibits submitted in response to a question by British Columbia and Alberta, which show the earnings of the last named company during the years 1923, 1924 and 1925, segregated between lines east and lines west as follows:—

1923	C.P.R. net earnings,	Lines east.....	\$17,089,708
		Lines west.....	28,749,104
1924	"	Lines east.....	16,819,059
		Lines west.....	27,312,822
1925	"	Lines east.....	16,419,102
		Lines west.....	30,833,574

These figures are open to the obvious comment that it is the easy conditions of the prairie provinces which enhance the value of that region from a railway standpoint, and they have no direct bearing upon the difficulties of transport throughout British Columbia; but the figures must be dealt with as represented and for what they show.

Exhibits were also filed giving the total revenue of the Canadian National Railways by regions, as well as net freight earnings by this company by regions also.

For the purpose of the comparison now being made, these compilations carry us no further than those of the Canadian Pacific Railway Company which are detailed above, and I think no good purpose would be served by enlarging upon them.

Helper Mileage

Helper mileage is recognized as a necessary additional expense for the movement of traffic, and to the extent that it is requisite, must be a burden upon traffic moving in localities in which such assistance is necessary.

Canadian National Railways

It is to be noted that in answer to question 20 of Exhibit No. 97, the number of helper miles necessary for the transport of British Columbia freight is given, and compared for the years 1923 and 1924 with those necessary for other regions.

British Columbia shows the number of helper miles at 1,328 for the year 1923. There are, however, in Alberta 27,601 helper miles, a portion of which undoubtedly would be within the Pacific territory. Just how much is attributable to Pacific territory alone is not given, but the whole figure is moderate when compared with the Atlantic district, over 47,000; the Quebec district, over 154,000; Montreal, 143,000; southwestern Ontario, 270,000; and Grand Trunk Western, 111,000.

For the year 1924, the figures are relatively unchanged, although by no means identical.

Canadian Pacific Railway

Helper mileage on the Canadian Pacific Railway line shows more marked disadvantage as regards British Columbia. In response to a question submitted by counsel, the latter company has detailed the number of engine helper miles by districts, 1921 to 1924 inclusive. It shows that British Columbia has the highest number, yet as compared with Quebec district, the disparity is not so great as to justify any different treatment. During the four years in question the number of helper miles necessary in the British Columbia district totalled 887,713; while those in the Quebec district aggregated 769,924.

The conclusion to be drawn from the above figures is, in my opinion, that the mountain differential is not justified for the purpose of equalizing any disparity arising from the necessity of helper mileage in British Columbia.

In coming to a conclusion as to whether a given rate is just and fair, one cannot disregard the course of dealing between other parts of the same system. If, for instance, it be shown that from all standpoints by which results are tested, a disparity exists between two sections maintained as separate districts, involving a comparison of revenue ton miles, density of traffic, gross ton miles, and all the other factors which may be enumerated, and yet notwithstanding all this no difference in the scale of rates has been set up between them, it is difficult to see how the same distinctions, when operating between other sections of the road, can be relied upon in support of a differential which the former disparity does not give rise to. It needs no elaborate presentation of statistics to establish the fact that operating costs are and must be greater in British Columbia than in other sections of the road included among the western lines, and the chances are that this will always be so. There are the mountains to climb, and tunnels which require expensive oversight, dangers to be provided

against with reference to the roadbed and right-of-way, all of which must be reflected in increased costs. But if these things occasion no greater relative inequality as compared to that which runs between other sections of the road, they cannot justify a heavier load in the one section only. If the figures now before us, all of which have been furnished by the railways, truly reflect the expenses of operation, and are of value in our calculation, it may well be argued that British Columbia's present higher figures are assisting to carry the increased expense which other portions of the line in the eastern districts occasion.

There are other features of the exhibits which show the cost of operation in British Columbia at a figure greater than that of the western provinces, and of some of the eastern districts as well, but they are not of such a nature as to carry the argument in favour of the mountain differential any further than it is carried by the figures and calculations submitted on behalf of the Canadian Pacific Railway Company, nor, in my opinion, do they add to its force.

While each railway must be operated as an individual system, not as lines east and west, yet for the purpose of comparison, as before noticed, statements of revenues and expenses have been submitted in which such distinction is shown. They show that as regards the eastern regions, operating expenses are much greater in New Brunswick and, to some degree, in Quebec, than in other portions of the eastern territory. This disparity, however, is no greater than that which is disclosed as between British Columbia and the other western sections.

There has been no complaint heard, or contention made, that a differential should be imposed upon the more difficult railroad portions of the eastern territory, but the more favoured part of this section of the road has acquiesced in the present position.

There is no reason to believe that the favoured section of the western territory takes any different attitude towards British Columbia which, despite its mountain difficulties, is making an increasingly better showing from a railway standpoint year by year.

It will also be noted that the observation from the judgment in the Western Rates Case assigned initial construction, as well as operation, as justification for a difference in rates.

The case of the province of British Columbia in this respect was strongly urged upon the Board by the Honourable John Oliver, Prime Minister, who asserted that:—

The Statutes in force at the time of Union would not permit of unjust discriminations which have since been imposed by the railway company.

At the time of Union, the people of British Columbia, protected by the statutes as then in force, had no reason to think and as a fact did not anticipate that they would be required to pay higher rates for service from the railway than were imposed in other parts of Canada on the same railway.

Had the terms of Union stipulated that higher rates might be charged in British Columbia for railway service than were charged by the same railway in other parts of Canada, the people of British Columbia would not have entered the Union on such terms.

He called the attention of the Board to the contract between the Canadian Pacific Railway Company and the Dominion Government, wherein the railway company contracted to construct the railway by way of the Yellowhead Pass, and submitted that the company having voluntarily abandoned that route, over which they had contracted to build, and over which no mountain grades existed, it was manifestly unfair that the railway company should be allowed to impose upon British Columbia for all time an increased cost of service, because of the

change. He claimed that the Canadian Pacific was amply compensated for the obligations assumed, and stated that:—

From various sources of information I have compiled a statement of the subsidies in lands, moneys, and constructed railway, including costs of service, which the railway company received from the Dominion in respect to its main line of railway as follows:—

Cash subsidy.....	\$ 25,000,000
Constructed railway including service.....	38,000,000
Cash in exchange for subsidy lands.....	10,000,000
18,206,985 acres selected lands valued at the time of earning at.....	27,310,000

Making a total value of subsidies as at the time of earning of over..... \$100,000,000

Objection was urged by counsel for the Canadian Pacific Railway Company against the Board entering into an examination and discussion of the proceeds of subsidies granted in aid of the road, and while not denying its power, the Board did not think it necessary at the present to embark upon such inquiry, although strongly urged to do so as regards the feature of land subsidy. It was emphasized that the subsidies were received as well for operation as for construction, and the statutes bear this interpretation. And the contention put forward that the Canadian Pacific Railway Company has received extra compensation for the increased cost of construction through the mountainous territory of British Columbia, has been well sustained. It is contended that such compensation offsets in full the increased expenses of such construction. Whether that be so or not, I do not think that there is any such margin left as would justify the continuance of the differential complained of.

Having received large subventions for the express purpose of overcoming the physical difficulties throughout its system, which have been enlarged upon and which admittedly exist, the company cannot now in justice be heard to urge these difficulties to uphold a discriminatory scale which such subventions were given to overcome.

The figures detailed above show, I think, with sufficient clearness, that there is no more justification for a continuation of the mountain differential against British Columbia, than there is to establish it on other parts of the system. From the standpoint of operating expenses and revenues collected throughout that district, it should not be further discriminated against.

III

BRANCH AND MAIN LINE RATES

Bearing upon the application to equalize throughout the west the mileage rates on grain and grain products as between the Canadian Pacific Railway main line and its branches, and to apply such rates to the Canadian National Railways and branches thereof, consideration of the scope and effect of the statute of 1925, amending the Railway Act 1919, is pertinent and necessary.

The Board has had the advantage of a most complete discussion of the amendment in question, on the part of those supporting the motion, as well as by counsel representing the Canadian National Railways and the Canadian Pacific Railway Company.

Mr. McEwen, speaking on this subject for both Alberta and Saskatchewan, pointed out that at the time of the Crowsnest Agreement there were in these two provinces only two branch lines upon which grain was carried, namely: the Prince Albert Branch—Regina to Prince Albert; and the connecting line between Edmonton and Calgary, and as concerns the former, he showed that from Regina to Aylesbury, a distance of approximately 65 miles, the grain rates charged thereon were as a matter of fact on the main line basis; but from Aylesbury north to Prince Albert, the rates were on a higher level than those prevailing on the main line.

As regards the Edmonton-Calgary Branch, he drew attention to the fact that the Calgary grain rate on 1,267 miles was 26 cents, it being the most westerly point on the main line from which grain and flour for Fort William were carried. Admitting that in going north on the Edmonton Branch, the first station, at a distance of 1.275 miles from Fort William, took a rate of 27 cents, being one cent higher than the Calgary rate, he submitted that as there were no mileage comparisons available from any point west of Calgary, it did not follow that the 27 cent rate on the Calgary-Edmonton Branch station would be higher than the rate from a presumed point on the main line west of Calgary, carrying a distance equal to that of the first station on the Edmonton Branch.

These being the only branches in these two provinces at the time of the Crowsnest Agreement, from which any deductions can be drawn, it was further pointed out that in the province of Manitoba two branch lines, namely: the Manitoba Southwestern and the Manitoba Northwestern, were then in existence and took the Crowsnest rates. Both of these, at that time, were branches from the Canadian Pacific Railway and one at least, the Manitoba Southwestern, was operated as part of the Canadian Pacific Railway System. He was, therefore, able to show that, starting at the time of, or immediately after, the Crowsnest Agreement, the Manitoba branch line rates were not in excess of the Canadian Pacific main line rates; that upon the Prince Albert Branch, for a portion thereof, the same measure of rates was followed, and that for the succeeding and larger portion a higher scale prevailed; and finally, that upon the Edmonton-Calgary Branch no conclusion was drawn because the raise of one cent from Calgary to the first station northward was not shown to be out of line with the C.P. main line rate, if a station at that distance westward had been in existence.

He argued with force that a proper starting point of the discussion would be to give attention to the rates which prevailed on these branch lines in question, at the time of the Crowsnest Pass Agreement, and draw therefrom inferences as to what was the prevailing branch line rate for application to branches subsequently constructed.

With this as a basis of his argument, Mr. McEwen proceeded to develop the present rates on all other branches, submitting the same to a comparison which, while it did not show such uniformity as to be conclusive, cannot be said to be without some effect upon the general discussion, for the reason that a large number of stations on the branch lines constructed after the agreement had apparently put in rates no higher than those prevailing on the main line, and his contention was and is, that a comparison of the number of such latter points with the number of points on such branches carrying higher rates leads to the conclusion that, generally, branch line rates were based upon similar mileages on the main line, although as before remarked, a considerable number of stations on such lines contravened his argument in that regard. It is not necessary to follow in detail, from station to station, the presentation made by Mr. McEwen in his argument, for in my view the matter need not be decided upon this basis, but his exhaustive comparison stands upon the record in support of the contention that taking the rates throughout both main and branch lines, a fair amount of consistency is shown.

Mr. Woods, in support, contended that carrying a difference in rates on a given mileage as between main lines and branch lines, casts upon the railways the burden of making reply to the *prima facie* case of unjust discrimination and undue preference, that the main line rate being a statutory rate, it follows that in doing away with discriminations the branch line rates must come down to those of the main line. He agreed that as far as conditions in 1897 were concerned, no mileage basis was shown either in the statutes or in the agreement, but contended that an analysis of the tariff shows that within certain mileages,

certain rates prevailed. That when it is found that by virtue of the agreement between certain mileages certain rates are carried, it follows that when the statute says that the rates on grain and flour from the West are to be governed by the agreement, they must put in rates within those mileages at the main line figures. Dealing with section 325 and amendments, he argued that it was the culmination of an approach to equalization in grain rates as well as in other rates throughout the prairie territory, supporting this argument by a resume of the rates cases from 1914 onward to the issue of the present Order in Council. He urged that it was the manifest intention of the different Orders that a parity of rates should be established as conditions became more and more similar throughout the country, and that approach to such parity is not only apparent from the Orders in Council, but is reflected by the judgments thereunder in 1914, 1918, 1920 and 1922.

Following these judgments, as well as instructions to the Board by different Orders in Council, he summarized the position which had been reached prior to P.C. No. 886, and from that standpoint, argued that the effect of the 1925 amendment by subsections 5 and 6, taken together, forces the conclusion that the rates on grain and flour should be equalized on the basis of the Canadian Pacific Railway main line rate. As far as concerns subsection 6, he agreed that its effect is to make it clear that the discriminatory provisions of the Railway Act apply.

The viewpoint of the Canadian National Railways is not wholly identical with that of the Canadian Pacific Railway Company. Different lines of argument tending, however, in the same direction, were submitted by counsel representing the railways.

Looking first at the position taken by the Canadian Pacific Railway Company, which in a sense is the most informative, it is contended briefly on the part of that company, that there are not, and never were, mileage rates under the Crowsnest Agreement. It is pointed out that there is no actual unit of measurement contained in the agreement or in the legislation which gave rise thereto, but that the rates taken as they actually existed were subject to a three cent reduction; that there never had been a mileage scale or anything approaching it, but on the contrary, the rates were made on a zoning principle which is inconsistent with a rigid mileage rate. Having ascertained in 1897 the proper rate, after subtracting three cents from the then existing rates, the argument of counsel for the Canadian Pacific Railway Company was, and is, that such rates so found stand as actual, proper, Crowsnest rates. It was pointed out that the application of the Crowsnest Pass legislation and agreement created no uniformity of rates, that the disparity previously existing was by no means lessened, and consequently, that it could not be argued that by virtue of the Crowsnest Pass Agreement any similarity in rates was predicated upon the main line, and certainly none upon the branches then in existence or which thereafter were put in operation.

Mr. Flintoft contended that this was a condition thoroughly well known and recognized; that in 1922, after the statutory suspension of the rates was lifted, the same rates as previously prevailed were put into effect by Act of Parliament, and were then regarded and recognized as Crowsnest rates. That the rates so re-established in 1922 were in accordance with the judgment of the Board in the 1918 case, and that such judgment really operated as a finding of fact as to what were the proper rates under the 1897 agreement.

He consequently maintained that the present rates, although exhibiting the disparities complained of, are nevertheless in accordance with the judgment of 1918, and with the Crowsnest Act and Agreement; that the rates established in 1922, as far as Saskatchewan and Alberta are concerned, are the rates put into effect under the judgment of 1918, subject to variation in the case of Manitoba.

being one cent below the agreement, and pointed out that when parliament extended the Crowsnest rates to all lines, the main line rates were not applied to the branch lines.

Approaching the 1925 legislation, it was argued by him and Mr. Tilley, K.C., that the amendment to the statute does not determine the rates; that to get the rates for any given territory recourse must be had to the conditions existing in 1897; that when parliament legislated in 1925, it was well known what the Crowsnest rates actually were, because they had been dealt with by legislation in 1922 as above explained.

From this historical standpoint, counsel approached their explanation of the 1925 statute, contending that by the expression in subsection 5, "That such rates shall apply to," etc., is meant that specific rates from specific stations existing in 1897 are indicated as applying to other stations subsequently established; that if there were, say, one hundred stations existing in 1897 and a thousand to-day, and the hundred stations in 1897 carried various rates bearing no mileage proportion and exhibiting discrepancy as between branches and main line, it is incumbent to deduce from known facts the scale of rates which applied on different mileages, in order to get a proper schedule; that such scale must be determined by an investigation of the rates actually in effect at that time, and having reasonably determined the same, a complete scale in harmony with the rates then in effect can be evolved applicable to all other stations whereby compliance with the Act can be secured.

It was submitted that the language used in the section includes every feature of the rates as they existed in 1897 both main line and branch lines north and south, and that having such data, a scale must be evolved of rates applicable to stations on other lines now constructed—not that rates on the main line or on favourable southern lines should be made standard, but that all rates plotted as on a map should be found and extended and enlarged and properly related to other stations brought into existence since 1897. Therefore, it is argued in brief, that section 5 of the new Act determines a scale and imposes that scale.

As to subsection 6, it was further contended by the same counsel that it is not a provision to rearrange and adjust what is put into effect by subsection 5, neither does it in any way modify what may be objected to in subsection 5, but under it (subsection 6) regard may be had as to whether rates not controlled by the Crowsnest Pass Agreement are out of keeping with the rates that are so controlled, that when the proper scale having been found under clause five, recourse cannot be had to clause six to see whether such scale may be altered.

Mr. Fraser contended that prior to the amendment of 1925, there were no statutory rates upon grain and flour applicable to the Canadian National Railways. He pointed out that at the time of the Crowsnest Agreement there were no less than seventy-seven points then on the Canadian Pacific Railway, now on the Canadian National, which took rates thereunder. For such stations specific rates in cents per hundred pounds were allocated, and he claimed that whatever rates could be found, which were put in pursuant to the provisions of the agreement, they must now apply on grain and flour pursuant to the legislation, and such rates so put in should be, he argued, considered conclusive. Having therefore as a starting point these seventy-seven points on the Canadian National Railways, all the rates should be lined up therefrom.

He further argued that they are entitled to view the situation as it was in 1897, and see what rates they would reasonably have had in effect at that time, or in 1899. That, considering the conditions, they would have been then entitled to a higher basis than the Canadian Pacific Railway, as they were in a newer territory, and it would be reasonable and fair to approximate the rates which would have been in existence on the assumed new lines in 1897, and calculate

what they would be after a three cent reduction. He maintained there was no mileage basis then in existence, nor at the present time, so that it is impossible to say what rate per mile would have been represented in the schedule at that time.

He also pointed out that while the Canadian Pacific Railway had always been under the terms of the 1897 agreement, except when suspended by Act of Parliament, such agreement never affected the Canadian National Railways until 1925, and as far as the main and branch line rates are concerned on grain and flour, noting the fixed points on the main line and the Prince Albert branch, rates have been built up around them and a uniformity has resulted, so that it is contended that on the Canadian National main line and branch lines the rates are relatively on the same basis.

He distinguished between the status of the Canadian Pacific Railway under the 1925 legislation and that of the Canadian National Railways, and argued that if the latter's rates are fairly conformable to others called for by the 1897 agreement, and fairly applied in conformity with the 1925 amendment, they cannot be changed or fixed by the Board, and as far as subsection 6 is concerned, while undoubtedly the intention was to relieve all discrimination against both railways, yet the section as a matter of fact does not do it.

It need hardly be said that it is the object of counsel for both railways to demonstrate that the amending legislation of 1925 does not empower, nor indeed permit, the Board to lay its hand upon existing disparities, and remove them. Whatever the intention of parliament may have been, it is argued on the part of the railways that no effective instrument has been handed to the Board which it can use against such discrimination as may exist.

I do not think it is necessary for the Board to concern itself with the fine distinctions which were drawn by counsel concerning the scope and intent of the amending legislation of 1925. Under the facts disclosed by the investigation now concluded, it seems to me that this case can be decided upon the grounds which are clear and obvious.

Attention, however, must be given to the distinction suggested and contended for by Mr. Tilley, wherein he argued that subsection 6 can have no operation as between Crowsnest rates themselves, but are simply effective when Crowsnest rates are compared with others which have not that origin.

With great respect for the views of the learned counsel, I am unable to follow this reasoning, in the face of the wording of the section. I can find no such distinction set out therein, nor any such suggestion. I am rather inclined to place upon this section the interpretation expressed by the learned Assistant Chief Commissioner in his discussion with Mr. Flintoft, as set out in Vol. 452, p. 1800, as follows:—

In the absence of subsection 6, if there was a complaint that a grain rate at a particular point was in a condition of comparative unreasonableness, in other words, unjust as compared with a grain rate from another rate, the railway in the absence of that subsection could say: Yes, we have a more favourable rate at point A as compared with point B, but that rate at point A is in accordance with the terms of the statute, therefore, it is reasonable even from the standpoint of reasonableness per se, or comparative reasonableness. But with the subsection as it stands, as I said before, on the interpretation of the Railway Act, those sections of the Act in respect of undue preference and unjust discrimination apply.

From the view I take of the problem, it does not seem to me necessary to agitate that question further. I am not prepared to dissent from the view that another interpretation is competent, but considering it upon the basis above ascribed to it by the learned Assistant Chief Commissioner, it answers the purpose, I think, of the present application; and I am further of the opinion that the subsection is applicable to both the Canadian Pacific Railway Company and to the Canadian National Railways.

Dealing now with the disparity between rates on branch lines as compared with those of the main line, the Board has not infrequently ruled that rates upon the former lines are properly maintainable at a rate higher than those which prevail upon the main line. Instances of such rulings have been found in many cases decided by the Board, but an examination of these cases does not, I think, show any principle whereby the mere fact of an individual rate being a branch line rate, ipso facto entitles it to a higher scale than prevails elsewhere, but it seems that specific and special reasons must exist in every instance to justify a higher rate on the branch line. I consequently think, in harmony with the Board's judgments, we must look for the existence of some good reason for greater rates being imposed on this branch line traffic than upon that of the main line, and if it can be found, and be satisfactory to the Board, no disturbance should be made. It can be gathered from previous cases that such reasons may be sought in connection with the commodities which are carried and the conditions which apply to their transportation, as well as to the condition of the line.

The learned counsel for the railways have not given any satisfactory information to the Board assisting to the conclusion which they seek to maintain, and the evidence in this particular is wholly inadequate to discharge the onus which admittedly is upon the railway companies in this branch of the inquiry. And a most suggestive circumstance bearing upon the merit of this application is that in the transportation of all other classes of goods over these main and branch lines, no distinction is made between the rates from that standpoint. If it be right, as we must assume it is, that in all the movements of all other classes of freight over the main line and branches of these railways throughout the territory involved, the distinction sought to be maintained here against grain is absolutely ignored with reference to all other classes of traffic, it is difficult to see why the same rule should not apply to the carriage of grain and grain products, which are admittedly the most important of all classes of traffic carried over such lines. I think the applicants are entitled to succeed in their application to equalize the grain rates on branch and main lines. In view of the equality of rates as regards other traffic, it is, in my opinion, an unjust discrimination against grain growers to continue the existing disparity between branch and main lines.

Assuming then, that the Board has reached the conclusion that an equality should prevail in main line and branch line rates, the question presents itself as to what such scale should be. It is at this juncture that the amending Act of 1925 comes authoritatively into the discussion. It says, in the latter part of subsection 5, as follows:—

Provided that notwithstanding anything in this subsection contained, rates on grain and flour shall, on and from the date of the passing of the Act, be governed by the provisions of the agreement made pursuant to chapter 5 of the Statutes of Canada, 1897, but such rates shall apply to all such traffic moving from all points on all lines of railway west of Fort William to Fort William or Port Arthur over all lines now or hereafter constructed by any company subject to the jurisdiction of Parliament.

Let it be admitted that, pursuant to the agreement of 1897, the Canadian Pacific Railway Company inaugurated and maintained schedules under the Crowsnest Pass Agreement, manifesting a disparity in rates between the main line and a portion of the branch line service. We are now concerned to establish throughout equalized rates in keeping with those made pursuant to such agreement. It is argued by applicants that such rates must be in accord with those prevailing upon the Canadian Pacific main line. It is shown that there were in Saskatchewan and Alberta two branch lines, namely: the Prince Albert Branch and the branch from Calgary to Edmonton; and in Manitoba there were also two.

Mr. McEwen's discussion of the rates put in and maintained on these branch lines is not without pertinence here. It is apparent that as far as the Prince Albert line is concerned, the main line rates are partially followed, and that a main line rate calculated upon the increased distance from Calgary westward would show a rate apparently not inconsistent with that upon the branch line from Calgary northward; that the two Manitoba branches carried rates in accordance with the agreement, and he concludes from all this that the main line rates are, and must of necessity be, the proper basis when seeking to comply with that part of the provision of sub-section 5 which directs that rates under the agreement must be set up, because no other rational basis can be found.

The least critical comparison between the two methods of arriving at the proper rates under the agreement, whether the branch line rates or the main line rates should be taken, can hardly lead to the conclusion that a series of rates so comprehensive as those of the main line, and in accordance with the Crowsnest Agreement and followed by the two Manitoba branch lines and a part of the Prince Albert branch, must be set aside for those which prevailed on a portion of the Prince Albert Branch. The argument that the latter, carrying branch line rates should as such apply to all branch lines now in existence, has no foundation in the statute. It is the rates under the agreement that are to count. If the phrasing of the amendment made any such distinction, one could very well conclude that to branch lines subsequently constructed, there should be applied rates prevailing on branch lines at the time of the agreement. No such limitation, however, is made. But even then, the question would remain, why the rates on a portion of one of these branch lines should be taken as against those prevailing throughout over two other branches, and over a part of the third. Even without the provisions of subsection 6, and apart from all other considerations, it would be with the greatest difficulty that I could entertain the suggestion that the few irregular branch line rates then existing on the northern part of the Prince Albert Branch are now to govern the movement, and that such would be in compliance with the provisions of subsection 5, confronted as we are with the comprehensive rate system then prevailing on the main line, and on the greater part of the branch line mileage as well, as compared with the meagre, unsatisfactory and irregular figures attaching to a portion of one of the then existing branch lines. But followed as it is by subsection 6, which need not be repeated here, I can come to no other conclusion than that the main line rates must apply throughout.

But there remains another consideration which leads to the same conclusion, and which to my mind renders it impossible to set up any other basis, and that is the fact that unquestionably these main line rates are statutory. They cannot be exceeded. Consequently any equalization must be upon their level. I do not see any escape from this conclusion, once the idea of equalization has been admitted.

From all of the above, I am of opinion that main line rates must be the standard, and I also think that the equality between the branch and main lines should be based upon the approximate mileages disclosed.

BOARD'S ORDER NO. 36769

Involved in the present application is the disposition of a motion to rescind the Board's Order No. 36769, which directed a reduction of rates on grain and flour moving westward for export to the same rates proportionate to distance as the same would carry if moving eastward for export.

This Order was issued on the 2nd of September, 1925, after a complete consideration of everything involved in an application to that end, made by the province of British Columbia.

The subject matter of the Order now engages attention from two stand-points:

First: an application on the part of the railways to rescind the same.

Second: an application by the provinces of Saskatchewan and Alberta to compel the railway companies to obey such order.

The contention of the provinces above named is that the railway companies have not set a proper westbound mileage rate in accordance with the Board's Order No. 36769.

This latter application came before the Board in February, 1926, whereupon it was argued by the railway companies that as such rates westbound must be measured by eastbound rates, and eastbound rates being in dispute, nothing can be conclusively affirmed with reference to the accuracy of the rates to the west. This is the substance of the dispute, as far as concerns the complaint against the course pursued by the Canadian National Railways. Admittedly when an order directs that the same rates shall be charged westbound as eastbound on a given commodity, it must be clearly determined what the eastbound rates are. Pronouncement as to the proper eastbound schedule will definitely determine whether the Canadian National Railways have complied with the Order or not.

The course pursued by the Canadian Pacific Railway Company which has given rise to objection is, that it has calculated its mileage to Vancouver from the longer haul of the Canadian National Railway on the line from Edmonton to Vancouver.

From Calgary to Vancouver is a distance of 642 miles. From Edmonton to the same point of export is 766 miles, and the Canadian Pacific Railway Company in detailing its schedules in affected compliance with the order, has named its rate upon a basis of 766 miles, the distance from Edmonton to Vancouver, instead of calculating the same upon its own distance of 642 miles.

I do not think this action on the part of the Canadian Pacific Railway Company can be justified. The Order does not bear any such construction. It is incumbent upon the railway company to calculate the correct mileage and adjust its rates thereto.

The rates set up by the Canadian National Railways will be adjusted to the eastbound schedules determined by this judgment.

The application to rescind or vary Order No. 36769 will be dismissed.

DOMESTIC GRAIN RATES TO BRITISH COLUMBIA

Application was made on behalf of British Columbia that the domestic grain rate to Vancouver be lowered to an export basis. This was urged partly on the ground that it costs no more to move the one class of grain than the other, and an improper discrimination is set up by reason of such difference, and by a comparison of grain rates elsewhere.

The first contention altogether disregards the reasons lying at the basis of export rates, and ignores also the primary test of domestic rates; which is, whether the rate be reasonable and fair. It is not intended to repeat any more fully the arguments justifying an export basis lower than that accorded to domestic traffic further than to say that the former is simply part of a through rate, and it is thoroughly justifiable from that standpoint. It does not compete with grain transported for domestic purposes and consequently no comparison between the two rates is properly drawn. Much discussion took place as to what might be the effect upon the milling industry of Canada in case this application were granted. It is unnecessary to have recourse to these considerations in deciding the point here at issue.

The removal of the mountain differential as against British Columbia will have the effect of granting substantial reduction in the rate accruing to grain for the domestic market. A typical rate from prairie producing points to the west may be taken to be $41\frac{1}{2}$ cents, and a reduction to the prairie mileage brings that figure down to $36\frac{1}{2}$ cents which, I think, is not unreasonable. In this connection it may be noted that the rates on wheat in carloads from Fort William to Saint John and Halifax exhibit a like disparity as between export and domestic rates, as follows:—

<i>To</i>	<i>Export.</i>	<i>Domestic.</i>
	In cents per 100 lbs.	
Saint John.....	$35\frac{1}{2}$	$55\frac{1}{2}$
Halifax.....	$35\frac{1}{2}$	57

The application to reduce the domestic grain rate to the export rate should, I think, be dismissed.

VI

RAILWAY REVENUES

Attention must be given to the claim, strenuously presented by both railways, to the effect that decreases in revenue involved in the elimination of the mountain differential, and in the equalization of main line and branch line rates for the carriage of grain, as well as by the transportation of grain and grain products over the National Transcontinental Railway at rates in compliance with the application of the Quebec Harbour Commissioners and others, would entail a most serious shrinkage in revenue, which would impair their efficiency and render it impossible to maintain the standard of service now enjoyed, to say nothing of extensions urgently required at the present time.

The possibility of such result has been a matter of earnest and serious consideration on the part of the Board, especially in view of the figures presented both at, and subsequent to, the hearing, showing an estimate of loss which would be suffered if these applications be given effect. As previously remarked, it is the duty of the Board to protect and preserve the railways in their financial operations by allowing rates reasonable and fair to them. We are also directed to thoroughly examine the rate structure with a view of removing the features which constitute an injustice to localities, and considering the representations made and the evidence given, it seems clear to me that the maintenance of the existing schedules of rates, as regards two of the three features above enumerated, constitutes an injustice to the localities concerned and is unjustly discriminatory. In respect to the mountain differential, counsel in support of such applications was able to show that accompanying the lowering of such differential to 15 per cent, there was interposed the claim on the part of the railways that financial impairment must necessarily follow. As a matter of fact, it has not accompanied any of the various reductions which were made. On the other hand, the relief afforded to traffic thereby has invariably resulted in increased business and larger revenue to the railways. Judging from the past, there is no assurance that any financial loss will accrue to the railways by the elimination of the small differential now existing. An equally probable conclusion, I think, is that such revenues would be augmented by the quickening of commercial effort and the carriage of other goods which the increased purchasing power of the people would make it within their ability to buy. It may be remembered that the same argument was forcibly expressed when the Board's Order No. 36769 was made, and that such prediction has proved wholly groundless. It is not to be contended that every decrease in freight rates will bring about an increase in revenue, but I am not convinced that any impairment whatever of

the income of the railways will follow the course suggested by this judgment. If it does, the situation will have to be taken care of, and rates adjusted to give satisfaction. But these discriminatory features of our rate system must disappear, and if it be necessary that a general increase in rates be made, such course is open, but they must be levied, equally upon all parts of the country. If, as is sometimes argued, it is impossible that any increase whatever can be made in the eastern districts, in such case the Board may have reached the position of difficulty indicated in the judgment quoted from below (Vol. 15, Board's Orders and Judgments, p. 277):—

By a series of decisions of this Board it has been held that just and reasonable tolls mean tolls reasonable and just from the standpoint not only of the producer, but also from the point of view of the railways—having regard to the revenue necessary to enable them to operate successfully and including a fair return on the investment made.

It is not open to anyone to criticise or find fault with the principle involved in such decisions and, under the conditions which prevailed fifteen or twenty years ago, these two considerations then marched fairly well abreast, but in the dislocation consequent upon the events of years which have intervened, this alignment, if not altogether lost, is not by any means so apparent.

The Board is now upon the eve of a general investigation and inquiry concerning freight rates with certain well defined objects in view. If during this work the Board is confronted by the fact that sufficient income for the preservation and maintenance of railway property necessitates freight charges under which business may not be successfully carried on, the Board cannot content itself by ending its journey in an impasse, but rather in my opinion, by uncovering all the facts and conditions involved in this reference it may assist, to that extent, in finding a way out; and while the ultimate steps necessary to such an end may be outside the powers of this Board, yet the consideration of what is involved in this reference should, and I think will, help to show some of the things essential to that purpose. If the amount of railway revenue necessary to be raised in order to be fair and just to the railways from their standpoint, imposes upon business generally a burden which stifles industry and makes work unprofitable, an adjustment is necessary somewhere. The different sections of the country must be enabled to trade, to ship, to carry on business, and a series of schedules must be elaborated which will not fetter the country's industrial activity, but under which it can breathe and flourish. But if in order to deal with the railways in a just and reasonable way and to put them in possession of sufficient revenue to carry on business, having regard to all their obligations, it be shown that extraneous aid should be afforded, the decisive question will be whether such aid should be so provided, or the business of the country be injured and retarded. In the investigation now about to be carried on by the Board, many of the necessary facts will, I think, be disclosed with sufficient clearness to assist in a decision upon this matter. In the presumption that the two considerations above mentioned as being at the bottom of our rate structure are not now in line, it would seem that any relief to business conditions in the form of reduced railway rates must be accompanied by some provision for supplementing railway revenue or by some other action, for the loss of revenue involved in granting applications of this nature, is substantial. It is open to the Board to grant rates which will produce sufficient revenue for transportation companies, and subject to legislation it is to be presumed that the Board will be expected to continue such course unless their revenues are supplemented in some other way if that be necessary.

The Maritime Rates Bill (C. 44, 17 George V), enacted since the above in part recited judgment was delivered, to a very considerable degree illustrates and exemplifies the view above expressed.

What may be the result of the reduction in the rates on grain eastward over the National Transcontinental Railway to Canadian ports, remains to be seen after such rate has been put in and the traffic moved thereunder. In considering any loss in revenue thus occasioned, it must be remembered that such rates are being put in following the agreement made between the Government of Canada and the Grand Trunk Pacific Railway Company embodied in Chapter 71, 3 Edward VII, section 42, which provides that "the through rate on export traffic from the point of origin to the point of destination, shall at no time be greater via Canadian ports than via United States ports," etc.

VII

The investigation directed under the Order in Council instructs the Board to give particular attention to:—

- (a) The claim asserted on behalf of the Maritime Provinces that they are entitled to the restoration of the rate basis which they enjoyed prior to 1919;
- (b) The encouragement of the movement of traffic through Canadian Ports;
- (c) The increased traffic westward and eastward through Pacific Coast ports owing to the expansion of trade with the Orient and to the transportation of products through the Panama Canal.

A

As to the claim of the Maritime Provinces: In view of the passage of the Maritime Freight Rates Act, 1927, and its bearing upon that branch of the application dealing with the provinces of Nova Scotia, New Brunswick and Prince Edward Island, Mr. Duchemin, counsel for these provinces, on the 8th of April, 1927, made request to the Board that he be allowed to withdraw the Maritime case from the General Freight Rates Investigation, stating that to what extent his submission is affected by the legislation then pending would take some time, study and thought to ascertain. He further asked to be allowed to deal with what might remain of the Maritime case after the rates provided for in the Maritime Freight Rates Act should be published and in force, saying that such legislation would dispose of the major items in the submission.

This request was acceded to by the Board, and in consequence nothing remains to be said at present with reference to this branch of the investigation.

B

THE ENCOURAGEMENT OF THE MOVEMENT OF TRAFFIC THROUGH CANADIAN PORTS

The outstanding features of the discussion upon this subject is the diversion of a very large proportion of Canadian grown grain destined to European countries, from Canadian seaports to those within the United States. The attention of the Board has not been directed to any statistics showing such diversion as regards other traffic. The facts complained of with reference to grain are well known and have been many times established. The geographical position of that portion of Canada which produces the largest amount of grain is such that rival routes are presented. In harmony with the undeviating rules of trade, this product as well as others will seek its market by way of the easiest and cheapest route. It is not to be expected that the producers of grain or other articles will forego the largest return they can get by reason of the desire on the part of other sections of the country to handle their business. In consequence, the problem takes on the aspect of bringing about conditions under which Canadian seaports can secure and hold such business, and at the same time assure to those originating such traffic a return not less than can be secured by transit otherwise.

In order to bring about this result which is of highest importance to the nation, Canada has not scrupled to expend a very large amount of money in constructing a railway straight from the wheat fields of the west to Atlantic ports.

The Transcontinental Railway from Winnipeg to Quebec, Saint John and Halifax, was built at a cost, the justification for which rests upon the fact that it would secure to Canadian railways, Canadian ports, and ships sailing there-

from, both in summer and in winter, the carriage of millions of bushels available yearly for export. The expenditure of nearly \$200,000,000 for such purpose was entered upon after mature consideration and pursuant to a mandate from the people whose assent to such proposition involved consideration of the large benefits which it was hoped would enure to the nation at large, by reason of its being self sustained in this respect, and providing for the carriage of grain to the sea, both in summer and winter, a route which, as against all others, presents national advantages without in any way impairing the income of the western grain producer.

Chapter 71 of the Act, 3 Edward VII, respecting the construction of this railway, recited an agreement between His Majesty the King, of the First Part, and Sir Charles Rivers Wilson and others representing therein and acting on behalf of the Grand Trunk Pacific Railway Company, section 42 of which declared as follows:—

It is hereby declared and agreed between the parties to this agreement that the aid herein provided for is granted by the Government of Canada for the express purpose of encouraging the development of Canadian trade and the transportation of goods through Canadian channels. The company accepts the aid on these conditions, and agrees that all freight originating on the line of the railway, or its branches, not specifically routed otherwise by the shipper, shall, when destined for points in Canada, be carried entirely on Canadian territory, or between Canadian inland ports, and that the through rate on export traffic from the point of origin to the point of destination shall at no time be greater via Canadian ports than via United States ports, and that all such traffic not specifically routed otherwise by the shipper, shall be carried to Canadian ocean ports.

The character of the road so constructed at a cost of nearly \$200,000,000 is such as to furnish the least resistance to traffic, and in point of gradient and location is at no disadvantage in comparison with any other grain route.

From Winnipeg to Quebec, in almost a straight line, it covers a distance of 1,349 miles, which, it will be noticed, is shorter than from Winnipeg to Montreal, all rail.

Continuing to the eastern ports of Canada which are never closed, being open during the months when, unfortunately, Quebec and Montreal are closed by ice, it shows a distance of 1,826.5 miles from Winnipeg to Saint John, N.B., via Edmundston and McGivney Junction, and to Saint John, 1,895.1 miles via Edmundston and Moncton, and 1,994.6 miles from Winnipeg to Halifax via the latter route.

Of a total export of Canadian grain for the crop year 1925-1926, over 250,000,000 bushels went through eastern seaports, Canadian and United States. Of this amount considerably over half left Canada before it reached the ocean, over foreign railways and through foreign harbours. Now, it is to be noted with satisfaction that the port of Montreal stands up well in its efforts to handle the grain export trade. Last year's figures show that of Canadian grain shipped through Atlantic ports, Montreal handled 90,639,515 bushels and New York 97,605,100 bushels. To Quebec there fell a portion of about four million of bushels.

To enable any seaport to handle traffic of this nature, much outlay must be made, peculiarly and solely adapted to such business. And unless a harbour is equipped for such purpose, it is futile to expect the trade to flow that way. The Harbour Commissioners of the city of Quebec have for years been agitating for a compliance with the conditions embodied in clause 42 of the agreement above referred to, and that a rate for the carriage of grain should be put in which would bear favourable comparison with that of any other seaport.

Quebec has an elevator capacity of two millions of bushels, while Montreal shows 13,560,000 bushels. It is thus seen that Montreal handled during last season over five times its elevator capacity, and it is therefore open to the

Quebec Harbour Commissioners to argue that Quebec was in a position to handle some ten or twelve millions of bushels with its present capacity, which is being enlarged.

West Saint John with an elevator capacity of 1,700,000 bushels handled between fourteen and fifteen millions of bushels during the same period.

The port of Montreal is well served by rail and water, and nothing has been spared to equip it for the purposes which, through its Commission, are so well carried out. Both the Canadian National Railways and the Canadian Pacific Railway Company assist this port in its work.

For its advancement in the way of grain export, Quebec must look to the National Transcontinental Railway and to the fulfilment of the objects for which it was constructed. The argument it puts forward is that it has no desire to withdraw from Montreal and portion of the business which is handled by the latter port, but the enormous excess which never reaches Montreal, but seeks exit through United States ports should be diverted via the National Transcontinental to Quebec, and handled there, and that rates put in under the agreement which formed a condition for the aid given by the Canadian people to the railway, would effect such purpose.

It is claimed in opposition, that the channels of the grain trade are so well defined and protected that any such effort will not bring about the result aimed at by the Quebec Harbour Commission. That lowering transportation rates for the purpose indicated would immediately be met by a corresponding lowering on the part of those who now enjoy the trade sought to be diverted and the result would be a reversion to the status quo as far as concerns any division of the traffic. In view of the circumstances under which it is not only advisable but proper to put in rates in compliance with the construction agreement, no attention should, I think, be paid to a reply of this kind. It is the duty of those responsible for rate making to meet such rates at whatever figure they may be put, as long as the statutory conditions operate.

The reasons which are relied upon to bring about a compliance with the submissions of the Harbour Commissioners of Quebec, once their validity be admitted, seem to me to inevitably force the conclusion that such rates must continue to that portion of the Atlantic seaboard which is accessible to vessels during the entire year. Under present conditions, perhaps little grain can be expected to find its way to either Halifax or Saint John for shipment during the summer months, but after the close of navigation in the St. Lawrence the position is quite the reverse. These last named ports properly equipped can handle all the grain that shipping seeking such ports can carry. There can be no doubt that wherever, under reasonable circumstances, cargoes can be found, vessels will push their way. The theory that traffic must go only to those ports which ships frequent, and a diversion elsewhere will leave it without bottoms does not hold. The development of the port of Vancouver is a striking instance to the contrary.

That there are circumstances attaching to the use of Canadian Atlantic ports which, from the standpoint of Insurance, place them at a disadvantage with American ports, is a matter which should present only a temporary difficulty. More thorough investigation of the facts concerning such disparity of rates can be relied upon to reduce them to a minimum, if not to extinguish them altogether. It is not necessary to repeat the examination and analysis of this matter contained in the reasons for judgment of the Deputy Chief Commissioner. I am in accord with the views presented by him on this subject. The fact is that vessels seek many northern European ports carrying much greater risk than Saint John, Halifax, Quebec or Montreal present, and no disadvantage is attached to the latter voyages by those who control marine insurance.

While there is a grain elevator with a capacity of 500,000 bushels connected with the Canadian National Railways at Saint John, less than two millions went through it during the crop year 1925-1926. Something less than fifteen millions passed through the Canadian Pacific Railway Company's elevators, that year, at West Saint John, which have a total capacity of 1,700,000 bushels.

In addition to the Canadian grain finding its export at Saint John, United States grain passed through the Saint John elevators to the amount of 3,425,966 bushels. There was also an export of Canadian wheat flour through Saint John totalling 662,440 barrels.

Saint John is the winter port of the Canadian Pacific Railway Company and by its initiative and enterprise, the import and export business of that port has been much assisted. In addition to the Canadian Pacific Steamship Lines which ply to this port, there are also regular sailings therefrom by:—

- The Anchor Donaldson Line;
- The Furness Withy Line;
- The New Zealand Shipping Company's Line;
- The Elder Dempster Line;
- The Head Line;
- The Inter-Continental Transports Limited;
- The Thomson Line;
- The Scandinavian American Line;
- The Lloyd Mediterraneo Italian Service;
- The Canadian Government Merchant Marine; and
- The Royal Mail Steam Packet Company's Line to the West Indies.

It will be noted that with the exception of the Canadian Pacific Steamship Lines, the vessels of the other companies are mainly freight carriers. From a consideration of what these latter can profitably do, there comes a conviction that the carriage of grain from Saint John can be profitably carried on.

In its willingness and desire to serve such port, as well as in its own interest, the Canadian Pacific Railway Company has put a very low rate of transport on grain from the Georgian Bay ports to Saint John, namely 15·17 cents per 100 pounds, as against a rate of 14·34 cents per 100 pounds from the same ports to Montreal. That is to say, it carries this grain for export, a further distance of nearly 500 miles, namely from Montreal to Saint John, for a rate of a little less than one half cent per bushel. This, of course, must be regarded as a portion of a through rate. By doing this it maintains a grain rate to Saint John on the Buffalo-New York basis.

As far as the eastern cities of the Maritime Provinces are concerned, the Canadian Pacific Railway ends at Saint John. Its running rights to Halifax over the Canadian National were terminated some years ago.

In carrying out the desires expressed by the Quebec Harbour Commissioners, the Canadian National Railways are asked to follow the policy which has been for years carried on by the Canadian Pacific Railway Company with reference to Saint John, N.B.

From Winnipeg to Saint John, as above pointed out, the all-rail route carries a distance of 1,826 miles. The Canadian Pacific Railway Company's line carries a distance from Winnipeg to Saint John of 1,892 miles.

The determining factor of the grain rates called for in the agreement with the National Transcontinental Railway is, that such rates shall at no time be greater via Canadian ports than via United States ports. Consequently, it is unnecessary to analyze such rates on a per mile basis in the calculation. It would be difficult to justify them on any ground other than that of the agreement, unless it should enunciate and follow up a thoroughly Canadian policy involving the use of Canadian seaports by the carriage of grain products, as well as other traffic, thereto.

I am of opinion that in compliance with the Orders in Council, P.C. 886 and 24, the rates provided for in the agreement alluded to, should be put in at once over the Transcontinental Railway not only to Quebec, but to Saint John and Halifax as well.

It must be noted in connection with this discussion that a substantial portion of the United States grain finds its way to European markets via Canadian ports. The statistics filed during the investigation show exports of Canadian grain via United States ports, and exports of United States grain via Canadian ports for the calendar years 1923, 1924, 1925, and 1926, as follows:—

CANADIAN GRAIN VIA UNITED STATES PORTS

	Bushels
1923.....	144,595,138
1924.....	117,695,462
1925.....	137,111,835
1926.....	121,619,456

UNITED STATES GRAIN VIA CANADIAN PORTS

1923.....	36,050,243
1924.....	71,800,065
1925.....	56,986,806
1926.....	39,063,410

In view of the passage of the Maritime Freight Rates Act, those representing the Maritime Provinces at the investigation withdrew the submissions which had been filed, in order to study the effect of such legislation. It is, therefore, still open to them to give consideration to the special features touched upon above, as well as to any others they may present.

C

The increased traffic westward and eastward through Pacific coast ports owing to the expansion of trade with the Orient, and with the transportation of products through the Panama Canal.

Traffic Through Pacific Coast Ports

The rapid expansion of Canadian trade with China, Japan and Hong Kong has raised the Pacific Coast ports, especially that of Vancouver, to prominence.

Several exhibits disclosing instructive statements regarding traffic through Pacific ports were filed, the principal one being the Annual Statistical Report for 1926 of the Vancouver Merchants' Exchange. It is confined to shipments to and from the port of Vancouver, and consequently does not contain all the information as to western Canadian shipments. Statistics are exhibited therein for the years 1922 to 1926, inclusive, wherein is compiled a statement of the trade to the Orient in the most important commodities shipped in that direction.

There is shown a steady increase in lumber, from 84,610,015 ft. board measurement, in 1922, to 263,920,000 ft. in the year 1926.

The export of flour to the Orient increased from 315,480 barrels in 1922, to 795,831 barrels in 1926.

The export of wheat to the Orient also increased from 3,681,150 bushels in 1922, to 14,164,848 bushels in 1926.

Other substantial articles of export, such as canned fish, fish frozen, salted and cured, lead spelter, and apples, show a very valuable trade, although they exhibit no increase. But the comparison in each of the last named items of export show that, although there is a decrease for the Orient in these articles, a very substantial expansion, owing to the demand from other countries, has taken place.

The number of vessels and the tonnage in and out of Vancouver Harbour, during the years 1924, 1925 and 1926, has steadily grown and while the record

of port tonnage is much in favour of Montreal and San Francisco, typical ports on the Atlantic and Pacific, yet the number of individual vessels entering at Vancouver in the year 1926 was more than double the aggregate of those entering at the two ports just mentioned.

In 1925 and 1926, the value of Canadian exports to China, Hong Kong and Japan was as follows:—

	To China	To Hong Kong	To Japan
1925.....	\$ 7,838,187	\$1,709,739	\$22,046,486
1926.....	24,473,446	1,885,838	34,694,862

The value of the export trade from the same countries to Canada for the same year was as follows:—

	From China	From Hong Kong	From Japan
1925.....	\$2,529,880	\$1,829,869	\$6,985,056
1926.....	2,547,995	1,546,166	9,564,074

The list of Canadian commodities exported to the countries above named, indicates a wide demand for almost every variety of articles manufactured in Canada, but the most important are wheat and wheat products, figures concerning which have been given above. The favourable situation of the western Canadian ports with reference to the Oriental countries, gives Canada great advantage in this trade. If, as it is hoped and expected, consumption of wheat and flour can be increased among the population of these countries, an immense stimulus to wheat growing in the Canadian west will result. The already enlarging demand indicates steady progress in that direction, and the geographical position of the Canadian Northwest gives to Canada manifest advantage in this line.

The result of the preparation which has already taken place for handling and shipping these products, as well as other cargoes to the east, and the rapidly expanding volume of trade from the east through British Columbia ports, show the necessity of making the way easy for such traffic from the interior of Canada to the coast. The carriage of grain to Vancouver and Prince Rupert, and their equipment for its reception and rapid handling to ships, in alignment with our effective transportation system, promise an expansion of this business even greater than the last half dozen years reveal. During that period the export trade of Prince Rupert has more than doubled in value, for the year ending March 31, 1926, having reached the figures \$15,411,161. Later in the same year between five and six millions of bushels of wheat were shipped from that port.

Taking the record of the last five years' trade in wheat and flour between Canada and China and Japan, the statistics show:—

EXPORTS OF GRAIN

	Wheat (bushels)		Flour (barrels)	
	China	Japan	China	Japan
1922.....		3,516,401	34,935	65,948
1926.....	7,689,834	12,927,933	1,182,054	99,164

TOTAL TONNAGE

	China	Japan
1922.....	3,494	112,086
1926.....	348,900	397,754

It is unnecessary to dwell upon the significance of the above figures.

TRAFFIC VIA PANAMA CANAL

The Panama canal was opened to commercial traffic in August, 1914, but in consequence of disturbed national conditions, and scarcity of shipping, it

was of little importance to Canada until 1921, from which year a steadily increasing volume of traffic has served western Canadian ports through this waterway.

Full figures from each of these Canadian ports were not presented to the Board, but those from Vancouver were carefully compiled in an exhibit filed by the Canadian National Railways and the Canadian Pacific Railway Company, and the cargo statistics in tons, from the calendar year 1921 to 1926, inclusive, show a steady expanding business being done at Vancouver via the Panama canal. The figures submitted are as follows:—

	Tons
1921.....	43,666
1922.....	64,455
1923.....	123,905
1924.....	150,317
1925.....	178,547
1926.....	216,800

There will be observed an increase of over 21 per cent for the year 1926 over the preceding year.

As affecting trade from eastern to western Canada, the figures for 1924, 1925 and 1926 show traffic carried via the Panama canal in tons, as follows:—

	Tons
1924.....	25,637
1925.....	28,583
1926.....	35,925

From the eastern coast of the United States via the same route to Vancouver, the figures in tons are as follows:—

	Tons
1924.....	39,360
1925.....	38,344
1926.....	43,614

The same exhibit shows cargo statistics for the years above mentioned from the east coast of the United States to the west coast of Canada, and vice versa, via the Panama canal, as follows:—

ATLANTIC TO PACIFIC, WESTBOUND

	Tons
1922.....	88,408
1923.....	168,140
1924.....	130,364
1925.....	178,110
1926.....	199,175

while from western Canada to the Atlantic, eastbound, the figures are:—

	Tons
1922.....	159,921
1923.....	347,407
1924.....	356,223
1925.....	501,623
1926.....	651,969

The total of these figures for each year indicates the traffic passing from the eastern coast of the United States to the western coast of Canada, and vice versa, and it shows the very substantial growth in five years, from 248,329 tons to 851,144 tons. This latter figure, representing traffic both ways is, nevertheless, less than 50 per cent of the European traffic via the same route, to and from western Canada, which, during the year 1926, totalled over two millions of tons, as against 1,771,069 in 1925.

For comparative purposes, these figures of traffic via Panama canal are so instructive that it is well that they should be detailed.

In the year 1922, from Europe to the west coast of Canada, there were carried via Panama canal, 149,553 tons, and by the same route eastward from the west coast of Canada to European countries, 420,272 tons were carried.

In the year 1923, there were 230,331 tons carried to the west coast of Canada from the same sources, and 885,670 tons returned therefrom to European destination.

In the year 1924, there were 242,279 tons carried westbound, and 1,211,535 eastbound to European countries.

In the year 1925, there were 361,792 tons carried westbound, and 1,409,277 eastbound.

While last year, 1926, there were 377,446 tons carried westbound through the canal to western Canadian ports, and 1,681,663 tons made the journey in the opposite direction.

All these figures of tonnage carried via the Panama canal, both from eastern Canada, eastern United States and Europe, to western Canada, and the other way from western Canada to the countries immediately above mentioned, exhibit an impressive and significant gain. They also demonstrate that a substantial amount of traffic that undoubtedly would have been carried by rail across Canada and across the United States has been diverted to the water route, indicating a changing condition of commerce, to which attention must be given.

A further statement submitted shows the sailings of Canadian Government Marine steamships from Montreal and Halifax to Vancouver via Panama canal since the inauguration of such service and the opening of navigation in the year 1924, thus:—

8 sailings in 1924.

11 sailings in 1925

9 sailings in 1926

The tonnage of such vessels aggregated for the respective years above mentioned, 19,032, 30,337, and 26,537 tons. Commodities carried therein were gathered from cities as far separated as Windsor, Ontario, and Marysville, New Brunswick. Steel and iron articles, canned goods, electrical fittings, beds and bedding, carbide, starch, alabastine, lawnmowers, seeds, glucose, paint, ammonia, white lead, wire rope, wallboards, and plumbing materials bulked largely in the several shiploads.

It is also to be noted that the figures exhibited by the canal authorities are not to be regarded as completely showing the Canadian proportion of the canal traffic. Boats passing through, westbound, destined to the Pacific Coast United States ports, and containing freight for British Columbia ports, would be shown, not to the west coast of Canada, but to the west coast of United States. Also boats passing through, eastbound, starting from Vancouver and filling out cargoes at Portland or San Francisco would be shown by the canal authorities as from the last port from which the boat cleared.

VIII

From a consideration of all that is involved in the above discussion, I have arrived at the conclusion that the following features of the present freight rate system necessitate alteration in order to effect the establishment of a fair and reasonable rate structure which will in substantially similar circumstances and conditions be equal in its application to all persons and localities, and permit of the freest possible exchange of commodities between the various provinces and territories of the Dominion, and the expansion of its trade both foreign and domestic, namely:—

1. The export grain rates over the National Transcontinental to eastern Canadian seaports, from the point of origin to the point of destination should not be greater via Canadian ports than via United States ports.

2. The mountain differential against the Pacific district should be abolished.
3. The western grain and flour rates to Fort William and Port Arthur should be equalized to the present Canadian Pacific main line basis of rates, which should be extended to all Canadian Pacific branch lines from point of equivalent mileage routings; and all other railway companies should be directed to adjust their grain and flour rates to Fort William and Port Arthur to the rates so put into effect by the Canadian Pacific Railway Company.
4. The town tariff rates directed in the judgment of the Western Rates Case as regards the Canadian Pacific Railway, should be made applicable to the Canadian National Railways.

As to the various individual applications submitted, the issues of which are not involved in the conclusions above expressed, the same will be disposed of in a schedule to be filed subsequently.

McLEAN, ASSISTANT CHIEF COMMISSIONER:

I

BRITISH COLUMBIA DIFFERENTIAL

In the decision in the *Western Rates Case*, the Mountain differential was reduced to basis of one and one-half to one. In the Board's decision of June 30, 1922, the mountain differential was reduced so that the rates of the new "Pacific" standard mileage tariff were to be constructed by applying to the prairie standard tariff, for distances up to and including 750 miles (the approximate maximum haul in British Columbia), a factor of one and one-quarter for one mile. *Board's Judgments & Orders, Vol. XII, pp. 71, 72.*

It was pointed out that the effect of the revision in the Western Rates Case had been to make a difference on the average of 30 per cent. This is brought about through the effect of the tapering on mileage groups. The differential under the decision of 1922 is computed as averaging about 16 per cent. This decision followed the principle laid down in the *Western Rates Case*. Application is now before the Board for the removal of the Mountain differential.

In considering this application, it is necessary to direct attention to what is set out in the *Western Rates Case*. In that case, reference was made to the initial cost of construction on the Canadian Pacific lines in British Columbia being higher than existed on the prairies. It was also claimed that railway operation through the mountains was more expensive than operation through the prairies. The contention was before the Board that the "higher operating costs" of British Columbia should be "smeared" over the system so that British Columbia would have the same rates as those applying in the Prairie Provinces. *Western Rates Case Decision, p. 51.* The Board held that effect could not be given to this contention.

Reference was made to the higher operating expenses per mile of line on the British Columbia Division. In the section dealing with British Columbia passenger rates, the Report of the Board's Chief Traffic Officer pointed out the higher operating expenses per train mile on the British Columbia Division as compared with the Prairie Divisions. He stated that every class of expenditure was higher. The maintenance of way and structures was stated to cost practically double what the same class called for on the Prairie Division, either on the basis of the mile, the road, or of train mile; and that transportation expenses were much higher.

In dealing with this phase of the matter, the following language was used by the Chief Commissioner:—

While a parity of fares throughout the whole country is desirable, the exercise of the Board's jurisdiction in reducing rates cannot proceed on the isolated question of what would or would not be an advantageous rate for the public, apart from all references to the necessary expenses incurred in the service.—*pp. 90-91 of Judgment.*

This was with reference to passenger fares, but the reasoning is equally applicable to freight rates.

While reference was made throughout the Western Rates Case to the cost of construction per mile, the fundamental matter considered by the Board was the operating cost.

As pointed out, the differential has been the subject of revision by the Board. The decision of the Board in the *Western Rates Case*, namely, that the excess in cost of operation on the British Columbia Division cannot be smeared over the other parts of the system, is fundamental; and what has to be faced in the present application is the question whether there has been such a change of conditions since 1922 as would justify a further reduction. If differences in cost of operation still continue; if the operating costs of the British Columbia Division still continue to be higher, then I regard the finding in the *Western Rates Case*, that this difference cannot be smeared over the whole system, as still controlling.

It is argued that the increased traffic of export grain by way of Vancouver and more recently Prince Rupert, is a factor of difference to be considered. In view of the fact that this grain is not subject to the mountain differential, it is not apparent just how this movement affords a conclusive argument in regard to the treatment which should be given over the mountains.

It was pointed out very strongly by counsel for Alberta that the mountain differential affected not only British Columbia but Alberta, and he urged that the justification, if any, of the continuance of the mountain differential was based on cost of operation, not on cost of construction.

In exhibit F.H. 190 filed by the Canadian Pacific Railway, an estimate is given of Canadian Pacific traffic moving during 1925 within (a) Pacific territory; (b) between Pacific territory and the Prairie territory; and (c) between Pacific territory and Eastern territory. The summary given is to the effect that there was moving on class rates 8.3 per cent; on commodity rates reflecting the mountain differential, 6.4 percent; and on commodity rates which do not reflect the mountain differential, 85.3 per cent. That is to say, 14.7 per cent of the traffic was affected by the mountain differential. On the class rates, the full effect of the differential is felt; and in so far as commodity rates are built on a percentage of the class rates the effect of the differentials is carried down into the rate.

It is contended that the differential applies practically exclusively in the case of higher classed goods which are of higher value and, therefore, in better position to stand the rate. It is further contended that the reduction which the abolition of the mountain differential would bring about would mean a reduction in its entirety from the net revenue.

The analysis above set out is, as to the proportion effected by the mountain differential, in substantial agreement with the computation used by the Board when the reduction in the differential was made in 1922.

A computation submitted in evidence by Mr. Neal, for the Canadian Pacific Railway, showed that the wage cost of hauling a train 100 miles, paying for engine, train crews, etc., on the Mountain rate was \$31.60 as compared with the Prairie rate of \$27. *Evid. Vol. 496, p. 2146.* The difference is approximately 17 per cent. There are employed 3.3 men per mile of line in the mountains as compared with 2.7 in the prairies. *Neal, Evid. Vol. 496, p. 1988.* This figures

out at a difference of approximately 22 per cent. The cost of maintenance per mile of line in British Columbia on the Canadian Pacific is submitted at \$118.37, while the figure for the prairies is \$37.33.

The evidence submitted by Mr. Lloyd, for the Canadian Pacific Railway, as summarized, shows that on a five-year weighted average of costs directly allocated to districts, the British Columbia costs were higher than those of the prairies per mile of line by 19.28 per cent; that on the train mile, the costs were 23.18 per cent higher; on car miles, 54.62 per cent higher; and on gross ton miles, 43.69 per cent higher.

In the analyses submitted by the Canadian National, it is set out that in 1924 it cost on the prairies 5.99 mills to move a net ton one mile, while in British Columbia, in the same year, it cost 7.19 mills, or 20 per cent higher. In 1925, the Mountain cost was given as being 33½ per cent higher than the Prairie Provinces. On the basis of the gross ton mile rate, British Columbia cost is shown in 1924 as being 17.6 per cent higher and in 1925 29.4 per cent higher. *Evid. Vol. 510, p. 7788.*

It was stated that on the prairies in 1924 the Canadian National handled 668 net tons in a train a distance of one mile at a cost of \$4.04, while in British Columbia it hauled 600 net tons in a train at a cost for one mile of \$4.31. In 1925, they hauled in the prairies 700 net tons per train, one mile, at \$3.82, while in British Columbia they hauled 587 net tons per train, one mile, at \$4.21. *Evid. Vol. 510, p. 7787.*

In summarizing the position of the Canadian National, counsel, at *Evid. Vol. 510, pp. 7822, 7823*, submitted that maintenance of way and structures costs were heavier in British Columbia than on the prairies; that operating costs were also heavier; that the cost of moving grain westbound to Vancouver over the Canadian National is as much heavier as the total operating costs of two and one-half trains; and that in respect of the grain movement the empty haul was practically 100 per cent.

Reference in this connection was made to exhibit F.H. 221 setting out that for the years 1923 to 1926, inclusive, it cost 35.6 per cent more in British Columbia to maintain the railway's ways and structures, in so far as fixed maintenance was concerned, than on the prairies. This is a computation based on a per mile of line basis.

As measuring conditions of operating cost, counsel for the Canadian National submitted exhibit F.H. 222. This is an exhibit which dealt with the question of the movement of grain both east and west. There was a given volume of tonnage, 1,000 cars; this tonnage to be handled in trains of same size and weight. Taking a 50 per cent engine from Biggar to Fort William, 1,000 cars of grain would be carried in 16.7 trains. For the Biggar-Vancouver distance, 19.6 trains would be required. This is approximately 18 per cent more. Taking the locomotives actually in service, it is computed that it would take 15.2 trains to handle traffic to Fort William and 25.6 trains to carry the traffic to Vancouver. Biggar is taken as being nearest to the point where the rates east and west meet. The mileage to Vancouver is approximately 75 miles greater.

In referring to the changed conditions which it was contended existed, reference was made to the factor of the grain trade. The effect of changed conditions, if any, in freight traffic may be measured to some extent by the relation between passenger gross ton miles and freight gross ton miles. *Exhibit F.H. 121 filed by Counsel for the Province of British Columbia and based on material supplied by the Canadian Pacific Railway.* See also in this connection *Vol. 489, p. 18226.*

In 1921, the passenger gross ton mileage in British Columbia was 29.67 per cent as compared with the freight gross ton miles of 70.33 per cent. In 1925, the passenger gross ton miles had fallen to 25.45 per cent, while the freight

had risen to 74.55 per cent. There was an actual increase in passenger gross ton mileage. On these figures, however, it would appear that a change in percentage of 4.2 per cent has taken place.

Another factor which is stressed as important is the question of empty car movement. It is contended that the development of the grain movement for export via Western ports has to a great degree adjusted the discrepancies existing between the loaded and empty movements. The evidence of Mr. Neal is, in substance, that the large movement of grain to the Pacific does not coincide with the heavy eastbound movement. There is a certain amount of overlapping in the autumn and spring, when the lumber in the autumn is falling off and the grain starting; and similarly when the grain is falling off and the lumber is starting. Normally, the grain movement falls off very considerably from the month of March.

Exhibit F.H. 225 filed by the Canadian National Railways is relied upon by Counsel for the railway to show that "on the whole we practically haul east empty all the cars we haul westbound loaded with grain." *Evid., Vol. 510, p. 7822.*

The Canadian Pacific, in exhibit F.H. 99, relies upon the analysis therein set out as showing that the percentage of empty loaded movement in the British Columbia district has actually increased since 1922. Exhibit 75 segregates the empty movement eastbound and westbound in British Columbia. While the westbound decreased 12 per cent, the loads increased 15 per cent; and while the loads westbound increased 170 per cent, the empties increased westbound 249 per cent. It was stated there was a slight improvement in the empty movement westbound. *Evid. Vol. 509, p. 7536.*

The Board's Chief Operating Officer, on direction, made a study of cost detail presented, and the following report sets this out:—

Comparative Illustration for the Movement of Freight over the Mountain Subdivision, Revelstoke and Field, and the Prairie Subdivision, Alyth Yard, Calgary Terminal, to Medicine Hat, Eastbound.

A 210 per cent engine eastbound will handle 1,050 tons, Revelstoke to Golden, with the assistance of a pusher engine from Albert Canyon to Glacier, and, from Golden to Field, 1,108 tons with the assistance of a pusher engine from Golden to Leancoil. On this subdivision, there are two controlling grades, one Albert Canyon to Glacier; the other, Golden to Leancoil; and the tonnage chart shows an increase in tonnage from Beaver mouth to Golden, and from Leancoil to Field, but the trainload in actual operation is from Revelstoke to Golden without change of tonnage, and at Golden 58 tons can be added to each engine load. The mileage of the subdivision, Revelstoke to Field, is 125.7 miles. To haul the train through, the pusher engine has to make 38.8 miles Albert Canyon to Glacier and return, and 35.8 miles, Golden to Leancoil and return, making the engine mileage in connection with getting this train over the subdivision 200.3 miles as against time-table distance of 125.7—excess engine mileage 74.6 miles.

A 210 per cent engine eastbound will handle from Alyth yard, Calgary Terminal, to Medicine Hat 2,709 tons, which can be handled with the assistance of a pusher engine from Suffield to Bowell, a distance of 11.3 miles, making the return journey of the pusher engine 22.6 miles; time-table mileage being 177.8 miles and pusher engine mileage 22.6 miles makes the total mileage 200.4, or an excess engine mileage of 22.6 miles.

In regard to supervision in mountain territory as compared with prairie, I might point out that the Revelstoke Division totals 332.9 miles, being main line 254.5 and branch lines 78.4, being in charge of one superintendent, two trainmasters, one chief despatcher and two sets of despatchers of three each, the Mountain Subdivision being a portion of the Revelstoke Division. The Medicine Hat Division has a total of 949 miles, being 326 main line and 623 branch mileage, with one superintendent, two trainmasters, one chief despatcher, and two sets of despatchers of three each.

The above illustration figures out Revelstoke to Field gross ton mileage 134,330 per train, 672 tons per engine mile, and 1,066 tons per train mile. Alyth Yard to Medicine Hat gross ton mileage 481,660, 2,408 tons per engine mile and 2,705 tons per train mile, or an increased tonnage per engine mile Alyth Yard to Medicine Hat of 258.31 per cent, and per train mile of 153.75 per cent.

In regard to supervision, the Medicine Hat Division has 54 per cent more mileage than the Revelstoke Division, or comparing the main line, exclusive of the branches in either case, the Medicine Hat Division has an increase of 28 per cent.

Following the position laid down in the *Western Rates Judgment*, the matter of excess, if any, of operating cost is a criterion to be relied upon in connection with the mountain differential. The importance of the grain traffic and the readjustment it is claimed to have brought about in the matter of equalizing traffic movements so as to give a larger percentage of loads in both directions has been very strongly urged. The question here is what has been the effect of this movement upon the operating costs? Have the operating costs so changed as to justify the elimination of the mountain differential?

Under the decision in the *Western Rates Judgment*, the disparity in point of operating cost still existing is such as does not justify the Board in granting the application for the removal of the differential.

II

MAIN VS. BRANCH LINES

In his evidence, Vol. 498, p. 2819, Mr. Stephen, the traffic representative of the Canadian Pacific, said:

I submit that it is not unjust discrimination to carry a higher basis of specific rates from branch lines than from main line points, and this is the normal basis of rate structure, except where freight traffic is carried under a distance tariff, or under a tariff constructed with a distinct relationship to distance rates.

It was set out in evidence that all branch lines in Manitoba and Eastern Saskatchewan carry specific grain rates, and that this makes a mileage basis impracticable.

In another connection Mr. Stephen used the following language:—

In the older province of Manitoba the grain rates to Fort William from practically all main line and branch line stations on the Canadian Pacific Railway are on the same basis. This is also true with respect to shipping points on the main line and branch lines of the Canadian Pacific Railway in the eastern or earlier settled sections of Saskatchewan, but here the grain rates to the head of the lakes are not based on distance but are "specific", and are strictly subject to competitive conditions, so much so that at the present time it would be impossible.

In exhibit F.H. 197, filed by the same witness, reference was made to the competitive conditions in Manitoba and eastern Saskatchewan, it being stated that the Canadian Pacific main line between Winnipeg and Moose Jaw is closely related to the Canadian Pacific branch lines and lines of other railways, running not only from the east to the west but from the south to the north.

As pointed out in the reasons for judgment of the Chief Commissioner, emphasis was laid by Messrs. McEwen and Woods on the main line of the Canadian Pacific as a measure of the rates which it is contended should be charged. The matter was dealt with in the presentation of Mr. McEwen, for the Province of Saskatchewan (*Evid. Vol. 506, pp. 6277-6281, inclusive*). He stated that the discrimination alleged to exist in the grain rates eastbound had already been raised in the application which was originally filed by the Attorney General of the province of Saskatchewan, and was also referred to in the supplementary submission which Mr. McEwen had caused to be filed on behalf of that province. Reference was made to the joint telegram of Messrs. McEwen and Woods sent under date of September 23, 1925, in which the words "mileage scale" were used. In this connection the following language was used by Mr. McEwen at pp. 6277-6278:—

It was apparently understood by our friends representing the railway companies that there was involved in this application the breaking up of all the present rates and an attempt to obtain a new scale of rates based on regular groups of mileage such as prevail in regular mileage scales. It is no doubt true that the telegram which Mr. Woods sent might have been open to that interpretation, but I do not think it was the intention of Mr. Woods that such a tariff should be constructed, and certainly no argument was ever advanced along

those lines either by Mr. Woods or myself at the hearing in February, 1926, or any evidence adduced at any time from which it could be inferred that that is what the provinces were desiring.

All that we are seeking in this application is that whatever mileage groups may prevail on the main line of the Canadian Pacific Railway Company, whether regular or irregular, whether covering a blanket of 15 miles, or 20 miles or more, that the rates which are charged for the movement of grain or flour for any particular mileage on the C.P.R. be applied generally throughout the provinces of Saskatchewan and Alberta as they are to-day applied in the province of Manitoba.

As bearing upon the question of the mileage groups, Mr. Woods for the province of Alberta (*Evid. Vol. 453, p. 2089*) pointed out that the rates were quoted by mileage groups; and in this connection said:—

Well, gentlemen, I would like my friend Mr. Flintoft or my friend Mr. Fraser, or any one, to suggest to me any other way in which you can follow out that Act of Parliament when it comes to other railway lines than by saying, when it says "governed by" the conditions of that agreement, and that such rates, namely, the rates that are governed by the conditions, shall apply to all other lines, how can you apply them otherwise than by taking these same mileage groups on the other railways and saying, the same rate carries? If there is another kind of construction that may be suggested whereby this tribunal can administer that Act than by way of mileage groups on those railways, I would like to hear it, and would like it to be suggested to me now, because I have not been able even to imagine it.

In general, the position taken by the Canadian Pacific was that the Crowsnest rates on grain to Fort William were put in on an arbitrary basis, there being no uniformity in point of distance; and it was also contended that in Manitoba and eastern Saskatchewan competitive conditions arising from railways paralleling and questions relating to wagon hauls from points located between different lines of railway had a bearing upon the rates charged.

Mr. Neal, for the Canadian Pacific, pointed out extra factors of cost, which he claimed attached to the branch line movements. In answer to Mr. McEwen (*Vol. 498, p. 2583*) he said, repeating the evidence given in his direct examination, that the branch line was more of a pick-up or peddler car service than was the case on the main line. In summarizing the factors which he said caused greater expense on branch lines, he set out his position in *Vol. 496, p. 2018*:—

Branch lines are said to be more expensive because there is more picking up or peddler service as compared with the main line. The trains stop at every station and switch off or take on cars. The density of traffic is less on branch lines, and they are not maintained to main line standards either as to bridges, or rails, or ballast. Therefore they cannot operate heavy loads. This means more enginemens, conductors, and trainmen and more wages and coal.

In comparing traffic as between the north and south, Mr. Stephen, for the Canadian Pacific, while emphasizing the greater ton mileage in the south, recognized, in *Vol. 498, p. 2855*, that in respect of originating business the north had a better average. It was contended that there were longer hauls on the northern branches in order to connect with the main line than was the case in the south, and that there were factors of extra cost as a result of this.

While Mr. Neal, of the Canadian Pacific, emphasizes, as has been indicated, the extra factors of cost in connection with branch lines as compared with main line traffic, some other features of his evidence are of value in this connection. In cross-examination by Mr. McEwen (*Vol. 498, pp. 2583-2590*), the following question was directed to him:—

Q. You really cannot differentiate between main lines and branch lines, because your main line is the main artery of traffic, but the main line must be nourished by the branch lines, and you must regard your system as a whole?—A. The system is built up as a whole, and co-ordinated as a whole. Q. And you must so regard it?—A. Yes.

Again, (*Vol. 498, p. 2590*), Mr. Neal was being cross-examined by Mr. McEwen. Mr. McEwen pointed out that in *Vol. 496, p. 2150*, the witness had said:—

I do not see how you can separate a system like the Canadian Pacific Railway into parts and say that this or that must stand by itself, because the thing is so co-ordinated in the transportation machinery that it is not possible to take it to pieces.

This question arose out of the question of Commissioner Oliver as to the expense of operating branch lines as part of the system, and Mr. Neal, in response to Mr. McEwen, said the portion quoted above was a fair statement.

It is true that part of the evidence herein referred to has a bearing on the question of accounting, but it is of value as showing the necessary inter-relation between main and branch lines, and pointing out that the value of a particular line from the standpoint of traffic must be considered not only in terms of what it contributes to the main line, but also in terms of what it originates.

Exhibit F. H. 180, filed by Mr. McEwen, covering the elevator receipts of grain from 1920 to 1925, shows that in Saskatchewan, during the period in question, the receipts of grain on the Canadian Pacific main line were 89,972,620 bushels. On branches south of the main line 207,756,374. On branches north of the main line, 267,392,769 bushels.

Exhibit 12 and also exhibit F. H. 198 set out detail concerning the bushels of wheat and coarse grains, as shown by elevator returns, per mile of line on the Canadian Pacific in Alberta for the crop years 1920 and 1923. This is differentiated as between the main line, and north and south of the main line. The detail as set out in analysis is as follows:—

Main line—	1920	Bushels
Wheat per mile of line.....		17,331
Other grain mile of line.....		9,545
North of main line—		
Wheat per mile of line.....		20,030
Other grain mile of line.....		19,545
South of main line—		
Wheat per mile of line.....		21,335
Other grain mile of line.....		6,027
Main line—	1923	Bushels
Wheat per mile of line.....		50,709
Other grain mile of line.....		11,749
North of main line—		
Wheat per mile of line.....		50,976
Other grain mile of line.....		20,477
South of main line—		
Wheat per mile of line.....		40,790
Other grain mile of line.....		4,972

Mr. Stephen, in his evidence, *Vol. 498, p. 2841*, made a comparison between Manitoba, Saskatchewan, and Alberta north of the main line as compared with south of the main line. He set out that there were 3,409 miles north of the main line and 2,989 miles south of the main line. That is to say, about 17 per cent more mileage north of the main line. It is claimed that this greater mileage north results on an average in a lesser traffic density as compared with the main line and south branches.

In his evidence, Mr. Stephen, *Vol. 498, pp. 2840-2841*, shows for the year 1926, 1,787 miles of branches north of the main line in Saskatchewan, and 1,336.8 south of the main line, or approximately 33 per cent more branch line mileage north of the main line than south.

In general, at least in the territory east of Moose Jaw, the rates on southern branch lines are tied up to the main line rates, while on northern branch lines there is a spread. In referring to differences in conditions north and south, it is pointed out, in exhibit F.H. 250, that wheat preponderates in the south and oats in the north. Exhibit F.H. 250 is an analysis filed by Mr. Fraser of exhibit 12, which in turn was filed by the province of Alberta. This shows 74 per cent of wheat in the south as against 47 per cent in the north. The oats are 19 per cent in the south and 47 per cent in the north.

Reference is made to the grains being coarser, and the lighter loading, with corresponding increase of cost. In 1926, the wheat loaded about 75,000

pounds to the car; the oats loaded 68,000, or approximately 10 per cent lighter loading. Barley is shown with a somewhat lighter load, but the amount involved is not large. As bearing upon the question of cost alleged to be tied up to this lighter loading, it is to be borne in mind that rates as between wheat and oats, for example, are not built up on a basis that the oat rate shall be higher because the loading is lighter.

Reference is made to the fact that the Board has in various decisions recognized a distinction between main line and branch line rates. In the course of the hearing, decisions bearing on this were referred to. The *British Columbia Coast Cities Case*, 7 *Can. Ry. Cas.*, 125, which was referred to, does not appear to be in point, because what really was involved was the principle that comparisons of distances are not in themselves conclusive. Reference was also made to *Canadian Oil Co. vs. Grand Trunk Ry. Co.*, 12 *Can. Ry. Cas.*, 356; and 14 *Can. Ry. Cas.*, 201. What was involved here was, so far as mileage is concerned, the same position as in the *Coast Cities Case*.

In the *Almonte Knitting Co. Case*, 3 *Can. Ry. Cas.*, 441, a distinction between main and branch line rates was involved. In *Malkin & Sons vs. Grand Trunk*, 8 *Can. Ry. Cas.*, 183, the traffic concerned originated on the branch line; and it was held that there was an initial dissimilarity of circumstances until the junction point was reached.

Fredericton Board of Trade vs. Can. Pac. Ry. Co., 17 *Can. Ry. Cas.*, 439, is a long and short haul case; and what is involved is not on all fours with freight.

In *Hunting-Merritt Co. vs. Can. Pac. Ry. Co.* and *British Columbia Electric Co.*, 20 *Can. Ry. Cas.*, 181, there was reference to the *Almonte Knitting Case*. The matter, however, really turned on a comparison with the way in which the Board had directed orders in British Columbia by building up arbitraries over the basing rates.

In *Two Creeks Grain Growers' Ass'n vs. Canadian Pacific Ry. Co.*, 18 *Can. Ry. Cas.*, 403, it was held that points in the same mileage group, whether on main or on branch lines, should be treated in the same way. The points compared were Elkhorn and Two Creeks. On a movement west from Winnipeg to the two points, the distance is common to Virden. Elkhorn is 16.8 miles west of Virden on the main line. Two Creeks is 13.4 miles in a northwesterly direction from Virden, on the line extending from Virden to McAuley. This case was decided in 1915. Both these points fall within the mileage grouping from 190 to 200 miles, inclusive, of the Standard Freight Mileage Tariff.

In this case, the railway set out the following positions: The difference in rate was not discriminatory, the two points having nothing in common. The tonnage in and out of Two Creeks was insignificant. Two Creeks is on a branch line, while on the other hand Elkhorn is on the main line, where the cost of operating is lower and the density of tonnage and population much greater.

In the course of the recent hearings, Counsel for the Canadian Pacific, in referring to this decision, said (*Vol. 510, p. 7602*): "That the Board had held that such a difference was justified in the case of specific rates as distinguished from mileage rates." All that was said in the Judgment on this point, at *p. 405*, was: "While reference has been made to the difference in the density of traffic as between the main line and the branch line, the pertinency of this is not apparent when it is considered that what was involved was the general mileage scale."

Under the decisions, the question of main vs. branch line rates on grain and grain products may justifiably be looked at from the standpoint of common competition in a common market. In *Dominion Millers' Assn. re Eastern*

Ontario Milling in Transit Charge, judgment rendered October 3rd, 1917, the following language was used:—

Where the product of identical raw material—although the manufacturing is at different points—moves in the same general direction to competition in a common market, the onus in connection with a complaint of undue preference is especially on the railway.

Continuing, at p. 9 of the judgment, the following language was used:—

The justifiability for difference in treatment in a common market of the flour from western grain moved by Bay and Lake ports, and thereafter milled in transit, as compared with flour milled from western grain and moved all rail, or by lake and rail, has not been established. There is discrimination, and Order should go against the Canadian Pacific for the establishment of the one-cent milling-in-transit charge on western grain ex-lake.

Mr. Stephen, for the Canadian Pacific, referred to Exhibit F.H. 167 as showing, from the standpoint of density of traffic, conditions which were less favourable on branch lines than on main lines, and also as showing conditions less favourable on northern branches than on southern branches. At first, he spoke of the density of traffic on the lines north and south, but he corrected this by saying that it was not density of traffic but density of tonnage which he was referring to. Exhibit F.H. 167 is a subdivision of gross ton miles as between the main line and the branch lines.

As already indicated, the northern lines are in a stronger position from the standpoint of originating traffic than the southern lines.

In the *Western Rates Case*, at p. 51, it is pointed out that density of tonnage shows all traffic, irrespective of origin, while density of traffic deals with freight originating or delivered in a given territory. Further, in dealing with the question of density of tonnage, the following language is used:—

To treat the case, therefore, merely on the question of density of tonnage would be simply to use traffic derived in part from Saskatchewan itself as a reason for denying Saskatchewan the removal of a discrimination existing in the territory subject entirely to like operating conditions.

Here, what was involved was a reference to the effect on operating conditions in Manitoba of the traffic moving east from Saskatchewan and Alberta. The traffic from the branch lines to the north, for example, moves on to main lines, and to disregard the effect of this on the density of tonnage would be to take the position which was negated in the *Western Rates Case*.

Putting in summary form the position which has been developed—First: The railways pointed out that competitive conditions are active in the territory which may roughly be defined as being east of Moose Jaw. It is set out that here paralleling of railways and possibilities of wagon hauls necessitate the main line rates being extended to the branches. Second: Reference is made to the decisions of the Board with regard to branch line vs. main line rates. It seems to me that where a commodity of general demand produced in different sections is being shipped to a common competitive market, there is not the same justification for difference between main and branch line rates. It may be noted in this connection that, while the decision in the *Two Creeks Case* went on the matter of mileage grouping, the railway took the same position in regard to main vs. branch line rates which it has raised in connection with specific rates. Third: In respect of grain tonnage, the north shows up very favourably with the south, and both of these are in excess of the main line, showing the importance of the branch line traffic as feeder traffic to the main line, this in turn raising the question of the bearing this might be expected to have upon the rates of lines furnishing the feeder traffic.

While a statute should carry its own code of interpretation, there is authority for the position that where a statute is the outcome of the deliberation of a special committee, recourse may be had to the report of findings of the said committee in order to ascertain more clearly the significance of what is incorporated in the legislation.

The amending legislation of 1925, in regard to Crowsnest rates and their scope was preceded by P.C. 886, of June 5th, 1925, which used the following language:—

The Committee are further of the opinion that as the production and export of grain and flour forms one of the chief assets of the Dominion, and in order to encourage the further development of the grain-growing provinces of the West, on which development the future of Canada in large measure depends, it is desirable that the maximum costs of the transportation of these products should be determined and known, and therefore are of opinion that the maximum established for rates on grain and flour as at present fixed under the Crowsnest Agreement should not be exceeded.

It is the intention of Parliament, as embodied in the amending legislation of 1925, that the Crowsnest rates on grain and flour should be applied within defined territory. The fact that Parliament made these rates of general applicability not only to the lines now in existence but also to those hereafter constructed, points out that Parliament hereby made a significant change in regard to one phase of rate regulation. For example, as to a railway hereafter constructed, it is not open to plead that the statutory rates are unreasonable, and such a railway is referred for its statutory maxima to rates applicable on another line built under different conditions of cost.

If subsection 6 of section 325 had not been passed, it would have been possible to say that two different sets of rates for comparable mileage groups, one being on a branch line and the other on a main line, were both Crowsnest rates and therefore undiscriminatory. Under such a condition a plea of discrimination as between the higher and the lower would have no standing, for both rates being brought about by the action of Parliament it could not be assumed that Parliament had created discriminatory rates. *Re Crowsnest Pass Rates, 30 Can. Ry. Cas. 27, at p. 47.*

Having knowledge, however, of the decision of the Supreme Court, above referred to, Parliament indicated, in section 6, that the Crowsnest Pass legislation, or the agreement made and entered into pursuant thereto, could not excuse a charge of unjust discrimination. The Crowsnest rates now in force are therefore subject to the inhibitions as to unjust discrimination.

Counsel for the Canadian National Railways points out that the rates operative on one line were not the necessary measure of the reasonableness of rates on another line. While authority in regard to the general position that one railway is not compelled to meet the rates of another is abundant, the amending legislation of 1925 brings a new factor into the situation.

The record of the way in which the present legislation has been arrived at compels me to conclude that it was the intention of Parliament to put into force within a defined territory a uniform basis of rates, the basis being as low as possible. This was to be applicable except in so far as difference in condition justified a difference in treatment, which should be neither an unreasonable preference nor an unjust discrimination.

On the record, I am of opinion that railways have not justified the difference in treatment existing between main lines and branch lines.

In the case of a higher rate for a given Canadian National main line mileage group, in comparison with the comparable mileage group on the Canadian Pacific, I am of opinion that the Canadian Pacific main line mileage rate group is controlling, unless a discrimination is shown not to be unjust. When the same question arises between the Canadian National main line and the branch lines thereof, the comparable main line mileage grouping of the Canadian Pacific is also controlling. I am of opinion that the onus as to disproof of unjust discrimination has not been successfully borne by the Canadian National.

The Crowsnest rates have not been built up on mileage, but on mileage groupings; and, therefore, in removing discrimination it should be by the installation of non-discriminatory rates in comparable mileage groupings, the groupings and rates existing in the Canadian Pacific main line being the measure.

III

DISTRIBUTING TARIFFS

Section 17 of the Board's decision in the *Western Rates Case* used the following language, p. 61:—

While it is beyond all question that, speaking generally, the rates ordered on one line control to a large extent the rates on other lines, and that it serves no useful purpose to prescribe rates only as against one carrier with the idea of assisting another; yet in so far as these distributing tariffs are concerned, in some instances the mileages of the Grand Trunk Pacific and the Canadian Northern are shorter than those of the Canadian Pacific; to the extent that these shorter mileages would enable either company to charge a lesser rate than that fixed for the Canadian Pacific, I am of the opinion that both companies should have the opportunity of doing business, if they so desire, at the longer mileage rates, and without regard to the competitive advantage which their shorter mileage would give them. These distributing rates, therefore, are made effective by this judgment only as against the Canadian Pacific.

In 1924, Mr. Chard, for the province of Alberta, raised the point of applying the order against the Canadian National as well. He contended that the Canadian National had adopted the basis of the order, using their correct mileage to exclusive points but basing their rates on Canadian Pacific longer mileages in the case of points which are reached by the Canadian Pacific. It was alleged that discrimination had existed in that districts other than those complaining in the application had enjoyed their actual mileage while the longer Canadian Pacific mileage had been imposed to competitive points.

In the submission at that time made on behalf of the railway, it was contended that conditions had not so changed since the decision of the Board in the *Western Rates Case*, as to justify making an order against the Canadian National. It was decided to let the matter stand over, to be considered with the General Rates Investigation.

At the General Rates Investigation, the province of Saskatchewan brought the matter forward through the application of the Board of Trade of Prince Albert and also through the supplemental submission of the province of Saskatchewan which asked that the order made against the Canadian Pacific in the *Western Rates Case*, requiring them to put in a distributing tariff based on 85 per cent of the standard mileage, should be extended to the Canadian National as well.

The province of Alberta, in paragraph 6 of its submission, contended that unjust discrimination existed in respect of the town tariffs, the grounds advanced being on all fours with those already referred to in the 1924 application.

In the matter of *International Rates Order* issued July 6, 1907, which dealt with town tariffs, provision was made that the rates in all cases were to be based on the shortest workable mileage. The direction given in the *Western Rates Case* appears to me to have been a provisional one, dealing with railway conditions which were then in a state of readjustment.

On consideration, it seems to be justifiable that the order should go against the Canadian National as well as against the Canadian Pacific.

IV

NATIONAL TRANSCONTINENTAL

The Quebec Harbour Commissioners, in their application of August 12, 1925, used the following language:—

"1. That the intention of parliament, as expressed in the Statute of 1904, in virtue of which \$180,000,000 of public money has been expended in building the Transcontinental Railway and the Quebec Bridge, namely,

to reduce the cost of carrying the products of the Prairie Provinces to Montreal, Quebec and Halifax and St. John for export, shall no longer be ignored, and that the rate upon export wheat and flour over the Transcontinental Railway, from Fort William or Armstrong to Montreal or Quebec, shall be reduced to 11 cents per bushel, which is the equivalent of $15\frac{6}{10}$ cents per bushel, the rate (Crowsnest basis) at which it is now being carried 1,300 miles from Calgary to Fort William, and that the additional rate for winter export shipment, passing over the Quebec Bridge, to Halifax and St. John, shall not exceed the additional rate now charged for such service."

That is to say, the Board is asked to make applicable from Fort William or Armstrong east to Montreal or Quebec a rate on the Crowsnest basis. While reference was made to Montreal, that city did not join in the application.

The Quebec Harbour Commissioners, in a communication on file dated January 22, 1926, in reply to a letter from the Chairman of the Canadian Freight Association dated December 31, 1925, said: "We ask that the Crowsnest rates shall be applied between Fort William and Montreal." In a statement made by Mr. Cannon of Counsel for the Harbour Commissioners the following is set out at *Evid. Vol. 462, p. 6520*:—

All that we ask is that we should be treated all the way from Edmonton to Quebec as the railways are treating from Edmonton to Fort William.

Mr. St. Laurent, of Counsel for the Quebec Harbour Commissioners, stated that the 11-cent rate would be a fair equivalent to the Crowsnest rate. Mr. Cannon stated as follows, *Evid. Vol. 511, pp. 8142, 8143*:—

The Board has to endeavour, under the Order in Council, to equalize rates on a fair and reasonable basis which will be equal in its application to all persons and localities. Our contention is that the rates on grain under the Crowsnest Pass Agreement are *prima facie* fair and reasonable. They have been declared to be so by Act of Parliament and are to be kept in force under the law of 1925, and we submit to the Board that just on this matter of rates we feel that the conditions existing from the West to Fort William and Port Arthur and to Armstrong ought to be continued as a fair and reasonable rate down to Quebec and to the ocean ports in New Brunswick and Nova Scotia.

Commissioner LAWRENCE: That is, the Crowsnest rate from Armstrong down to Quebec.

MR. CANNON: That *prima facie* these rates must be considered as fair and reasonable as they have been in force under the statute for years past, and that unless it is fairly shown that they are not fair and reasonable the inference is in our favour that they are fair and reasonable, because they are actually in force.

In substance, his argument was that whatever the Crowsnest rates might be, operating under the jurisdiction granted them by Parliament, they afforded a general measure of reasonableness.

The method by which the 11-cent rate is computed was stated by Mr. St. Laurent to be as follows:—

The Edmonton-Armstrong rate is 26 cents for the distance, and by multiplying 26 by 960 (that is the Armstrong distance) and dividing by the distance between Edmonton and Armstrong, you get nineteen and something as the proper rate per 100 pounds; that gives 11.7 cents per bushel, and I suggest that the decimal be dropped—*Evid. Vol. 506, p. 6120*.

It is stated that the decimal is dropped because of the longer haul. It is further stated by counsel that the rate is not being asked for from Fort William or Port Arthur. The application as launched had included Fort William.

While application is thus made for an extension of the Crowsnest basis to the Armstrong-Quebec mileage, it is not contended that this rate as applied to this movement will of necessity yield any profit.

In the course of his argument, Mr. St. Laurent set out various comments on the testimony given by Mr. Mallory (*Evid. Vol. 509, pp. 6091-6100, inclusive*). He contended that cost of maintenance of way and structures would be very slightly, if at all, increased by the additional grain traffic. General expenses

should, he stated, be omitted. The summary of his position in this regard will be found on p. 6100. He there set out that the amount which he thought properly chargeable was \$2.934 per train mile as against \$6.28 set out in Mr. Mallory's evidence. In quoting this figure of \$2.934, Mr. St. Laurent, at p. 6100, says: "I submit that this is a fair calculation of the actual expenses following a train."

At p. 6230, *Evid. Vol. 461*, he also stated in summary that if in order to start a movement over the National Transcontinental it was necessary "to take a pioneer rate which shall not apply elsewhere" this should be done.

The Board is asked to act not under the Special Act but under the Railway Act. If what is invoked is the exercise of the Board's powers under the Railway Act in regard to applying the Crowsnest basis to the mileage involved, the question arises what powers are possessed by the Board?

Section 325 of the Railway Act, as amended in 1925 by 15-16 George V. chap. 52, provides that,—

Notwithstanding anything in this subsection contained, rates on grain and flour shall, on and from the date of the passing of this Act, be governed by the provisions of the agreement made pursuant to chapter five of the statutes of Canada, 1897, but such rates shall apply to all such traffic moving from all points on all lines of railway west of Fort William to Fort William or Port Arthur over all lines now or hereafter constructed by any company subject to the jurisdiction of the Board.

The territory in which the Crowsnest rates are to be operative is specifically defined. It is concerned with grain and flour "moving from all points on all lines of railway west of Fort William to Fort William or Port Arthur . . ." Fort William and Port Arthur are on the eastern boundary of the special rate territory concerned. For tariff purposes, Armstrong has been given the same treatment.

The Board has no power to extend these statutory rates to points outside of the territory so specifically defined.

Another phase of the matter is the intimation of counsel that the rates asked for may be regarded as "pioneer," that is, presumably, development rates. The Board is not empowered to put in "pioneer" rates which have in mind equalizing business costs of production, stimulating traffic in one section as compared with another, etc., etc. This is a phase of management which has not been given to the Board. *Canadian China Clay Co. vs. G.T.R., C.P.R., and C.N.R.*, 18 *Can. Ry. Cas.*, 347, at p. 348; *Dominion Millers' Assn., Toronto Board of Trade and Montreal Corn Exchange vs. Canadian Freight Assn.*, 21 *Can. Ry. Cas.*, 83, at p. 87.

The other phase of the matter referred to is the question of out-of-pocket costs. If rates are fixed on an out-of-pocket costs basis, other charges appertaining to railway operation must be borne by other commodities. There may be conditions under which a railway exercising its discretion carries goods that pay only out-of-pocket costs. It does this subject to such attack, if any, as may arise. It may do this with a view to develop business or on account of meeting competition; but for whatever reason it may so act it does so subject to such complaint as may arise under the Railway Act. The Board, in the absence of specific sanction or direction as embodied in law, is not empowered to make rates on the basis of out-of-pocket costs.

V

QUEBEC EXPORT RATES

In the application of the Quebec Harbour Commissioners dated August 12th, 1925, paragraph 3 of the formal application reads "that the rates from Georgian Bay and other Ontario points and from Chicago, upon grain, flour and other goods billed for export by ocean steamers at Quebec shall be the same as those upon similar goods sent for export to Montreal."

In the course of presentation, *Vol. 461, p. 6013*, the following amendment was made by Mr. Cannon: After the words "Georgian Bay" as set out in the first line, he added the word "Toronto," and he stated it was desired to limit this application to Toronto and other Ontario points west of Toronto and from Chicago so that rates "upon grain, flour and other goods, including cattle billed for export by ocean steamers at Quebec shall be made the same as upon similar goods sent for export to Montreal."

The argument related almost exclusively to the question of grain. It was pointed out that from Goderich, Kingston and Port McNicoll the rate to Montreal was 8·60 cents per bushel, while from the same points to Quebec, St. John, Halifax or Boston the rate was 9·10 cents, or a spread of one-half of 1 cent per bushel.

In *Evid. Vol. 461, p. 6244*, Mr. St. Laurent, on behalf of the applicants, contended that under P.C. Order No. 24, of January 7, 1926, the Board was requested to adopt such action as it may deem fit in order to ensure, as far as possible, a rate that will place the Canadian ports on the same footing as the American ports. While I am not pressing the point, it may be noted in passing that the application here is in reality to place Quebec on the same footing as Montreal. Continuing, Counsel said the only effective means of applying this ruling was to give Quebec, as a summer port for grain moving from the lakes, the same rates as apply from Montreal. He said ".....if there is any possibility of carrying out these instructions, it can only be done by flattening out the difference, not considerable.....one-half cent a bushel."

Reference was made to the decision of the Board in 1921—*Complaint of the Harbour Commissioners of Quebec that export rates on grain from Georgian Bay ports to Quebec are on a higher basis than to the port of Montreal—Board's Judgments and Orders, Vol. XI, p. 185*. In the judgment in question, it was stated that the distance from the bay ports to Montreal is 371 miles and to Quebec 532 miles, or 161 miles greater distance to Quebec than to Montreal. Reference was made in the decision to the argument that the Board would have the power to direct the railway companies to grant the same rates to both Montreal and Quebec. This was recognized; but it was also stated that the Board was directed by the Railway Act to grant to the railway companies just and reasonable rates; and Chief Commissioner Carvell, who gave the judgment, stated that he was at a loss to see how the Board could contend it was carrying out the law if the same rate were given to Quebec as to Montreal, notwithstanding the mileage spread.

Reference was made to the fact that Canadian railways carried grain to St. John at 1c. over the Montreal rate, a distance of 500 miles beyond Montreal, and that the same rate situation existed on the haul to Portland, 297 miles beyond Montreal. It was pointed out in the judgment that these rates were necessary in order to get the business for Canadian channels, and that if in the winter season the same rates were not given to St. John and Halifax as were granted to the ports of Portland, Boston and New York the traffic would not move to the Canadian ports. Concluding, it was said that the conditions above set out do not exist as between the ports of Montreal and Quebec. The Board, therefore, failed to see how it "would be justified in enforcing the railway companies to carry this grain 161 miles beyond Montreal absolutely free."

Mr. Flincoff, for the Canadian Pacific Railway Company, in the present application, pointed out that the distance Port McNicoll to Montreal was 371 miles and Quebec 532 miles; that is to say, the Port McNicoll to Quebec distance was 43 per cent greater; and it was contended that it would be unfair to disregard this in making the rate.

In *Evid. Vol. 461, p. 6250*, Mr. St. Laurent said that the contention brought in in 1921 was brought when the Board did not have the powers it now has. It

was pointed out that the Board then felt "that under the express direction of the Statute the rates were to be fair and reasonable to the railway companies, the railway companies could not be compelled to carry the additional 161 miles for nothing." It is claimed by counsel that the present Railway Act has been amended to provide for the routing of Canadian trade through Canadian ports, and that the Orders in Council asking the Board to adopt such means as would increase the volume of Canadian trade going through the Canadian ports and instructing the Board to investigate for the purpose of putting in force a new rate structure have done away with the binding force "of these previous decisions."

It is understood that it is the decision of 1921 which is especially referred to. Counsel continues that the previous decisions, while they may be cited as authorities of reasons, were no longer binding authorities. There follows then the words: "We, therefore, say that this decision which was rendered in 1921 and which we are not disputing as authority at that time, must be distinguished from the situation which is before you at the present time." *P. 6250.*

In presenting the case, counsel stated that ocean rates from Montreal and Quebec were the same; that rates on imports are the same; that if one imports through Quebec for Toronto or west of Toronto there is the same rate. It was contended, further, that P.C. 24, above referred to, must have especially in contemplation the port of Quebec as a summer port. The spread of one-half cent per bushel between the grain rates of Montreal and Quebec was also referred to.

It is a fair summary of Mr. St. Laurent's presentation that exception is not taken to the decision of 1921, as the law was then admitted to stand. It is contended that there is a distinction because of change of law and because of the Order in Council. No reference is given to the change in the Railway Act upon which reliance is placed, nor am I able to find any. I take it what must be meant is the effect, if any, of the Order in Council in this respect.

Order in Council P.C. 24 which is relied upon in directing the Board to especially inquire into the causes of Canadian grain and other products being routed or diverted to other than Canadian ports sets out that the Board is "to take such effective action under the Railway Act, 1919, as the Board of Railway Commissioners for Canada may deem necessary to ensure, as far as possible, the routing of Canadian grain and other products through Canadian ports." The powers to be exercised are specifically limited so as not to go beyond the scope of the legislation of 1919. In construing that legislation in so far as pertinent to the application dealt with in 1921, the Board held it was not justified in granting the application. The applicants recognize the binding force of the law as it then stood. The Order in Council is subject to the powers of the Board under the Railway Act of 1919; and I am, therefore, unable to see any difference which distinguishes the present case from that which was before the Board in 1921, or which justifies any different conclusion from that rendered in 1921.

VI

BOARD'S ORDER No. 36769

In the reasons for judgment of the Chief Commissioner, the situation in respect of Order No. 36769 is developed. It is, therefore, not necessary for me to make any extended comment.

In my judgment of December 17, 1925, the position was taken that Order No. 36769, of September 2, 1925, should be rescinded and that the subject matter involved might be dealt with as part of the General Rate Investigation. I was unable to agree that conditions had so changed as to justify the rescission of General Order No. 384, of October 10, 1923. With great respect to the Chief

Commissioner, I was compelled to take the position that no such change in facts had been established as to justify the action taken; and I was, further, of the opinion that section 325 of the Railway Act, as amended in 1925, did not afford a justification for the amendment of the exxport rates west bound. As I then and now read the statute, it is exceedingly clear that subsection 5 of section 325 is limited in its scope to the movement eastbound to Fort William and Port Arthur, and that it does not apply to or govern the rates westbound to Vancouver. The wording is so clear that it would not seem necessary to emphasize this. It has been suggested that by implication the establishment of the reduced rates eastbound to the Head of the Lakes of necessity carries with it the application of these rates from the same or similar points of origin moving westbound to the Pacific. I think it is fair comment to say that the legislation was enacted by Parliament with a full knowledge of the situation; that it saw fit to limit the scope of the Crowsnest rates to the movement eastbound to the Head of the lakes; and that the silence of Parliament in respect of the rates westbound to the Pacific Coast affords no valid reason for assuming that it was the intention of Parliament that they should apply westbound on the same basis as eastbound.

There being an even division of opinion as between the members of the Board, Order No. 36769 was not rescinded. In connection with the application for the rescission of this order, and, also, in connection with a dispute over the interpretation of the Order in respect of the basis of rates on which the railways had filed their tariffs, the matters were gone into very carefully in the decision of the Deputy Chief Commissioner of December 19, 1925. This decision, which was concurred in by the Chief Commissioner and Mr. Commissioner Oliver in ruling against the rescission of Order No. 36769, at the same time set out that, pending a final investigation of all the matters involved, the existing rates should be continued in force until such time as the Board, as a result of further investigation, should otherwise order. This recommended action was concurred in in the judgment of Mr. Commissioner Boyce, dated December 30, 1925, which, in turn, was concurred in by Mr. Commissioner Lawrence.

The matter has been considered. I have given the matter the most careful consideration I am capable of; but I am forced to the conclusion that General Order No. 384 was a reasonable disposition on the facts and a justifiable one on the law. However, there is an even division of opinion in regard to the justifiability of Order No. 36769. The Order therefore stands; and it does not seem necessary to make any further comments on this phase of the matter.

The principle of the order having been adopted, it is, therefore, necessary to make clear that it is the readjusted basis eastbound to the Head of the Lakes which is now to be applicable westbound, and this is so provided for in General Order No. 448. The judgment of the Deputy Chief Commissioner sets out the reasons for the proviso in the Order as to the Edmonton mileage basis applying. I agree in the disposition so recommended.

VII

I agree in the rulings set out in the judgment of the Chief Commissioner in respect of the following matters:—

- (a) Transcontinental rate scale;
- (b) Terminal Tariffs;
- (c) Different standard mileages, east and west;
- (d) Domestic Grain rates to British Columbia.

August 29, 1927.

THOMAS VIEN, K.C., *Deputy Chief Commissioner:*

RATES ON GRAIN AND FLOUR ON THE NATIONAL TRANSCONTINENTAL
RAILWAY FROM ARMSTRONG, ETC.

I

The Quebec Harbour Commissioners (file 34123.13) submitted that the trade of the port of Quebec was suffering from unjust, unfair and discriminatory rates, by rail and by water, which prevented it from enjoying its fair share of the traffic of the Country; that although Quebec was 160 miles closer to the Atlantic and to Europe than Montreal, and although steamers running to Montreal incur a loss of two days' time, wages of crew, fuel, pilotage, extra marine insurance, etc., as compared with Quebec, ocean steamers charge to and from Quebec the same rates of freight and passage as they do to or from Montreal. On the other hand, the railways ignoring the custom under which they gave blanket rates to points differing in mileage, charge a higher rate from Ontario points to Quebec than to Montreal, upon goods shipped for export by steamers sailing from Quebec, though the extra charge upon western export goods from Montreal to Quebec, 160 miles, was often the same as from Montreal to Halifax, 840 miles.

They submitted further that by the construction of the Transcontinental Railway, the distance between Quebec and Winnipeg was reduced to 1,349 miles as compared with the distance of 1,417 miles between Winnipeg and Montreal via Canadian Pacific Railway.

They also alleged that the all-rail rate on flour and wheat for export is the same from Winnipeg and Fort William to Quebec and to Montreal, but it is fixed at such a high figure that it is prohibitive and it forces traffic into the lake route, at Fort William, and thence to Buffalo or the bay ports. A comparison of all-rail or lake and rail rates shows, at a glance, that the rates have been so framed as to prevent Quebec from getting its fair share of export trade.

They further alleged that in 1903, Parliament and the Country had undertaken the construction of a National Transcontinental Railway as a common railway highway across the Dominion of Canada, from ocean to ocean, wholly within the Canadian territory, to afford transportation facilities to help in the rapid development of the productiveness and trade of Canada, and to afford the carriage of Canadian traffic entirely on Canadian territory, at rates on export traffic from the point of origin to the point of destination at no time greater via Canadian ports than via United States ports.

They submit that the present rates instead of favouring the routing of traffic through Canadian channels do the very reverse and give an advantage of 9 cents per bushel to the New York route, the result being the diversion of a considerable amount of traffic originating in Canada to United States Atlantic sea ports.

Therefore they request:—

1. That the intention of Parliament, as expressed in 3 Edward VII, chapter 71, and the schedule thereto, for which millions of dollars of public money have been expended in building the National Transcontinental Railway and the Quebec Bridge, be no longer disregarded, and that the rate on export wheat and flour on the National Transcontinental Railway from Fort William or Armstrong to Quebec be reduced to 11 cents per bushel, namely approximately the equivalent of the present lake and rail rate from Fort William to New York, and that the through rate on export traffic from the point of origin to the point of destination be at no time greater via Canadian ports than via

United States ports, and that such traffic not specifically routed otherwise by the shipper be carried by the National Transcontinental Railways to Canadian ocean ports;

2. That the rates from Georgian bay, Toronto and points west of Toronto, on traffic shipped to Quebec for export, be the same as on traffic shipped from the same points to Montreal for export.

II

The Quebec Harbour Commissioners' submission was supported by the city of Quebec, the provinces of Nova Scotia, New Brunswick, and Prince Edward Island, the province of Manitoba, the Cochrane Board of Trade, the Live Stock Producers of Canada, the Live Stock Exchange of Toronto, the provinces of Saskatchewan and Alberta and British Columbia. (Vol. 461, p. 6008 *et s*). And at Vol. 461, p. 6021, Mr. Cannon, on behalf of the applicants, said:

We feel that we are presenting a case which is not of interest only to Quebec city, but one that concerns the whole of Canada; and we have already found that there seems to be a general consensus of opinion, not only in Quebec city, but all over Canada, in favour of the utilization of the Transcontinental railway for the purposes for which it was built; that is to say, the golden crop of wheat from the West should flow through Canadian channels, Canadian railways and Canadian ports.

III

Prior to the 20th of January, 1923, the Board of Railway Commissioners for Canada had no jurisdiction on the Canadian Government railways. Under 9 and 10, George V, chapter 13 (1919), section 13, the provisions of the Railway Act (except those inconsistent with this Act, and those relating to the location of lines of railway, the making and filing of plans and profiles, other than highway or railway crossings plans, and the taking or using of lands) were made applicable to the Canadian National Railways and its undertaking; and by section 14, it was provided that the provisions of the Railway Act respecting the operation of a railway (as distinguished from the provisions of such Act respecting the construction or maintenance of a railway) would apply to such of the Canadian Government railways as would but for the passing of such Act be subject to the Government Railways Act, during such time as the operation and management thereof is entrusted to the Canadian National Railway Company under the provisions of the said Act. And by section 11, it was provided that the Governor in Council could, by Order in Council, entrust the Canadian National Railway Company with the management and operation of any railway, property or works vested in His Majesty.

On the 20th of January, 1923, by Order in Council P.C. 115, the above quoted provisions of the Act of 1919 were made operative, and the management and operation of the Intercolonial Railway, the National Transcontinental Railway, the Lake Superior Branch, leased from the Grand Trunk Pacific Railway Company, and other lines were entrusted to the Canadian National Railway Company. Since then, but since then only, this Board has full jurisdiction to determine the rates and tolls to be collected on the National Transcontinental Railway and on any other Canadian Government Railway lines.

This matter came up incidentally before the Board in 1921, at a hearing at Quebec (Record, Vol. 354, pp. 2656 *et s*. and particularly at page 2761). The then Chief Commissioner, the late Hon. Frank Carvel, sympathized with the views urged by the applicants, and regretted his lack of jurisdiction in the matter.

IV

The request of the Quebec Harbour Commissioners is complex, of far-reaching effect, and of nation wide importance. Fully to appreciate what is involved, it will be necessary briefly to summarize the genesis and the history of the National Transcontinental Railway.

V

Its construction was authorized by 3 Edward VII, chapter 71 (1903). At the same session, by 3 Edward VII, chapter 122, the Grand Trunk Pacific Railway Company was incorporated. An agreement had been entered into between the promoters of the Grand Trunk Pacific Railway Company and the Canadian Government. By 3 Edward VII, chapter 71, section 2, the agreement was ratified, and confirmed, and declared legally binding upon His Majesty and the company who were authorized and empowered to do whatever was necessary in order to give full effect to the agreement and to the provisions of the Act.

The preamble read as follows:—

Whereas, having regard to the growth of population and the rapid development of the production and trade of Manitoba and the Northwest Territories, and to the great area of fertile and productive land in all the provinces and territories as yet without railway facilities, and to the rapidly expanding trade and commerce of the Dominion, it is in the interest of Canada that a line of railway, designed to *secure the most direct and economical interchange of traffic between Eastern Canada and the provinces and territories west of the great lakes*, to open up and develop the northern zone of the Dominion, to promote the *internal and foreign trade of Canada*, and to develop commerce through Canadian ports, should be constructed and operated as a common railway highway across the Dominion, from ocean to ocean, and wholly within Canadian territory.

Therefore this agreement witnesseth, etc.....

Then followed provisions for the construction of the Eastern Division from Moncton to Winnipeg by the National Transcontinental Railway Commission, and of the Western Division, from Winnipeg to the Pacific coast, by the Grand Trunk Pacific Railway Company, and for the lease of the Eastern division to the company, and the operation of the whole system as a unit.

It was also provided that the Government would guarantee bond issues of the Grand Trunk Pacific Railway Company secured by mortgages, as therein defined.

Sections 42 and 43 of the agreement read as follows:—

42. It is hereby declared and agreed between the parties to this agreement that the aid therein provided for is granted by the Government of Canada for the *express purpose of encouraging the development of Canadian trade and the transportation of goods through Canadian channels*. The Company accepts the aid on these conditions, and agrees that all freight originating on the line of the railway, or its branches, not specifically routed otherwise by the shipper, shall, when destined for points in Canada, be carried entirely on Canadian territory, or between Canadian inland ports, and *that the through rate on export traffic from the point of origin to the point of destination shall at no time be greater via Canadian ports than via United States ports, and that all such traffic, not specifically routed otherwise by the shipper, shall be carried to Canadian ocean ports*.

Conditions
of aid by
Government.

Preference to
Canadian
ports.

43. The company further agrees that it shall not, in any matter within its power, directly or indirectly advise or encourage the transportation of such freight by routes other than those above provided, but shall, *in all respects, in good faith*, use its utmost endeavours to fulfil the conditions upon which public aid is granted, namely—the *development of trade through Canadian channels and Canadian ocean ports*.

Company to
develop trade
through
Canadian
channels.

Section 45 also provided as follows:—

Shipping
facilities on
Atlantic and
Pacific.

Traffic not to
be diverted
out of
Canada.

45. The company shall arrange for and provide, either by purchase, charter or otherwise, shipping connections *upon both the Atlantic and Pacific oceans sufficient in tonnage and in number of sailings to take care of and transport all its traffic, both inward and outward, at such ocean ports within Canada, upon the said line of railway, or upon the line of the Intercolonial Railway, as may be agreed upon from time to time, and the Company shall not divert, or, so far as it can lawfully prevent, permit to be diverted to ports outside of Canada any traffic which it can lawfully influence or control, upon the ground that there is not a sufficient amount of shipping to transport such traffic from or to such Canadian ocean ports.*

This language already very clear, became superabundantly so by the discussion which followed in the House of Commons, as it appears at Hansard of 1903, more specially at pages 7658 to 7699, and 8806 and 8807.

VI

The Eastern division from Moncton to Winnipeg was constructed, and until completed, operated by the Transcontinental Railway Commission. The maximum virtual gradients between Quebec and Winnipeg, on eastbound traffic, does not exceed four-tenths of one per cent, as compared with maximum virtual gradients of one per cent on other lines between Winnipeg and Montreal, and particularly in the Lake Superior division. Curvatures were also avoided as much as possible, and modern freight engines can haul eastbound, from Winnipeg to Quebec, about 2,052 tons of freight.

The construction was commenced in 1904-05. The operation of the railway from Moncton to Edmundston began on or about January 13, 1913. The following year operation was extended to what is now known as Diamond Junction (Levis, P.Q.).

C. 43 of the Statutes of 1914 provided that, "notwithstanding anything in the Transcontinental Act, the Minister of Railways and Canals be eligible to be appointed, and to exercise the powers, and discharge the duties of the Transcontinental Commissioners; and that, after the Eastern Division was completed, and until it was leased to the company, the said *Eastern Division should be under the control and management of the Minister of Railways and Canals, who should have power to operate the whole, or any part, of the said Division as a Government railway, under the provisions of the Government Railways' Act, 1906, chapter 36.*" This Act is still in force. After 1914, the operation of the National Transcontinental Railway was entrusted to the managers of the Canadian Government Railways, who are, since the 20th of January, 1923, the directors of the Canadian National Railway Company.

The Grand Trunk Pacific Railway Company was requested by letter from the then Minister of Railways (Hon. Mr. Cochrane), dated January 13, 1913, to enter into the necessary conferences with a view to the taking over of the railway as provided in the agreement. This, the company refused to do, broadly upon the ground that the line had not been completed in accordance with the provisions of the agreement.

The National Transcontinental Act was amended by chapter 18 of the Statutes of 1915, giving power to the Minister of Railways to lease or otherwise acquire portion of the Grand Trunk Pacific Railway known as the Lake Superior Branch, from Lake Superior Junction to the city of Fort William, Ont., including terminal facilities and accommodation works, and making the Government Railways Act applicable to any line of railway, leased or acquired under that Act.

The Grand Trunk Pacific railway system went into the hands of a Receiver, and by Order in Council, P.C. 517, of the 7th of March, 1919, and Order, P.C. 447, of the 13th of March, 1919, ratified and confirmed by 9-10 George V, chapter 22, the Minister of Railways and Canals was appointed government Receiver, and acted in that capacity until the 27th of May, 1927, when, by Order in Council, P.C. 1011, the receivership was ended and the Grand Trunk Pacific Railway Company resumed its normal legal existence.

Since the 12th of July, 1920, by virtue of Order in Council, P.C. 1595, the management of the Grand Trunk Pacific Railway Company has been entrusted to the directors of the C.N.R.

VII

To March 31, 1926, Canada had spent for the National Transcontinental Railway \$169,294,876.56, and for the Quebec Bridge, a necessary incident of the system, \$21,706,664.49. (Annual report, Department of Railways and Canals for the year ending March 31, 1926, p. 82.) There had also been advanced, in assistance to the Grand Trunk Pacific Railway Company, the sum of \$129,972,139.79, made up as follows:—

Loans prior to receivership.....	\$ 25,591,237 10
Bonds purchased.....	33,093,333 23
Loans during receivership (to 31/3/27).....	51,981,541 99
Guarantee and coupon interest.....	19,306,027 47
Total.....	\$ 129,972,139 79

The country has therefore invested the sum of \$310,974,680.84 for the purposes of the Acts of Parliament above mentioned and the agreements made pursuant thereto, namely: "for the express purpose of encouraging the development of Canadian trade and the transportation of goods through Canadian channels, and to secure a through rate on export traffic from the point of origin to the point of destination, at no time greater via Canadian ports than via United States ports." (3 Edward VII, chapter 71, schedule section 42.)

VIII

The object of the National Transcontinental Railway and its physical conditions being as stated, and compensation having been paid in advance with a view to securing low rates, it was neither unfair nor unreasonable to expect that such rates would be published as would encourage the transportation of Canadian trade through Canadian channels.

Yet the present rates on wheat on the Transcontinental Railway from Armstrong to Quebec, are as follows:—

In cts. per 100 lbs.	In cts. per bushel
·34½	·207

As compared with rates from Fort William to Buffalo and New York, as follows:—

	In cts. per 100 lbs.	In cts. per bushel
Fort William to Buffalo (lake).....	·0461	·0276
Buffalo to New York (rail).....	·1517	·0910
Total.....	\$0·1978	\$0·1186

This comparison shows at a glance that the present rate structure gives an advantage of nine cents per bushel to the New York route.

Rates on wheat on the National Transcontinental from Armstrong to Quebec were also compared with rates for similar mileage west of Armstrong, as follows:—

	Miles	In cts. per 100 lbs.	In cts. per bushel
Calgary to Fort William.....	1,242	·26	·156
Saskatoon to Fort William.....	900	·24	·144
Armstrong to Quebec.....	957	·34½	·207

The rates on grain and flour to Fort William are governed by the provisions of the Crowsnest Pass Agreement Act, as amended by 15-16 George V, chapter 52, section 3 (1925). These provisions do not apply east of Fort William, but the figures quoted show that, on the National Transcontinental Railway, the rates on grain are raised abruptly at Armstrong and act as a barrier to prevent traffic from moving east thereof.

IX

The results are reflected in the following figures from the Dominion Bureau of Statistics, giving the movement of wheat from Canada for export, via United States and via Canadian channels:—

CANADIAN WHEAT exported from Canada to Overseas Countries during the Calendar Years 1924, 1925 and 1926, showing portions exported (a) Via United States Channels, and (b) Via Canadian Sea and River Ports:—

Calendar Years	(a) Via United States Channels		(b) Via Canadian Sea and River Ports	
	Bushels	% of Total	Bushels	% of Total
1924.....	92,340,767	44·1	116,620,795	55·9
1925.....	129,688,215	60·8	83,695,777	39·2
1926.....	127,354,641	52·6	114,578,214	47·4

NOTE.—During these three calendar years a large amount of Canadian wheat exported from Fort William and Port Arthur to overseas countries via the United States, has been re-routed from United States lake ports via the St. Lawrence canals for shipment at Montreal, as follows:—

	Bushels
1924.....	16,645,000
1925.....	17,779,000
1926.....	15,794,000

Adjustment should be made, in order to find the quantity of Canadian wheat shipped during that period (a) via United States channels, and (b) via Canadian sea and river ports, as follows:—

Calendar Years	(a) Via United States Channels		(b) Via Canadian Sea and River Ports	
	Bushels	% of Total	Bushels	% of Total
1924.....	75,695,767	36·2	133,265,795	63·8
1925.....	111,909,215	52·4	101,474,777	47·6
1926.....	111,560,641	46·1	131,372,214	53·9

Statistics of former years are less favourable.

X

It is therefore obvious that these rates shut off Canadian rail competition at Fort William, and force the traffic into lake vessels, which largely favour Buffalo and New York because of the return cargo (coal, iron ores, etc.) available for them at Buffalo but not at Canadian bay ports.

Canadian ports, elevators, railways, terminals and shipping interests lost millions of dollars annually to their American competitors who thus secured a considerable amount of our Canadian trade.

No reasonable surprise can be entertained at the keen disappointment of the Prairies, Quebec and the Maritime Provinces, when they saw their most legitimate and sanguine expectations unfulfilled, and the aims and purposes of Parliament, twice endorsed by the people of Canada in general elections (1904-1908), nullified.

XI

Various interests injuriously affected repeated their efforts to secure redress. In 1913, the Boards of Trade of Quebec, St. John and Halifax urged the government to equip their harbours with proper terminal facilities, and to publish on the Transcontinental railway a rate on grain and flour for export that would enable the traffic to move thereon. The Hon. Mr. Cochrane, then Minister of Railways and Canals, went to Quebec, and was so much impressed that he promised the necessary financial assistance to equip the harbour with an elevator of a capacity of 10,000,000 bushels. He partly redeemed his promise with an elevator of a capacity of 2,000,000 bushels, and later Parliament voted large sums of money for extensive harbour improvements at Quebec, St. John and Halifax.

In 1921, the Quebec Harbour Commissioners appeared before this Board and requested the lowering of the rate on grain and flour on the Transcontinental Railway. The Board, then, had no jurisdiction on the Canadian Government or the Canadian National Railways.

In 1922, a special committee of the Senate was selected to inquire into the causes of the diversion to the United States sea ports of the Canadian western grain for export. The conclusions arrived at were as follows:—

Your committee feel that it is their duty to report that they recommend that the petition of the Quebec Board of Trade, as stated in the Memorial of that Board to the Railway Commission, dated February 3, 1921, hereto attached, be granted, and that the Government be advised:—

- (1) To cause rates to be granted upon export grain over the Canadian National Railways to Quebec, Montreal, Halifax, St. John and Vancouver, such as would develop trade through the above ports.
- (2) As a corollary to the recommendation in paragraph 1 that necessary elevator accommodation should be provided by the Dominion at Canadian ports.
- (3) To arrange with the Marine underwriters or others in such a way that the marine insurance rates from Canadian seaports be as cheap as from United States seaports.

In 1922, the Government appointed a Royal Commission to inquire into and report upon the subject of the handling and marketing of grain in Canada, and other questions incidental to buying, selling, and transporting grain. The Royal Commission made its report on the 7th of January, 1925, and attached thereto a special report made at the request of the Royal Commissioners, by one of their members, Mr. James Guthrie Scott, of Quebec. The findings of the Commission are at page 148 of their report, and read in part as follows:—

The Board of Railway Commissioners for Canada is the permanent competent tribunal to which all demands for specific increases and decreases of freight rates may be made, and from which definite rulings may be obtained. In addition to this, we are aware of the fact that the whole structure of freight rates in Canada will probably be examined in the near future by the authority of Parliament, with a view to effecting a readjustment more satisfactory to Canadians of the different parts of Canada than the situation which now exists. We venture to state that in the course of our investigation we have heard enough to convince us of the urgent necessity of such a step being taken.

In making these last remarks, however, we do so subject to this important qualification. Mr. J. G. Scott of Quebec, one of the members of this Commission, is himself a railway expert of long experience, both as a railway builder and railway manager; and among other things he has the experience of having handled export grain from Parry Sound to Quebec. Mr. Scott gave evidence before the Senate Committee of 1922, above referred to.

Mr. Scott, as a result of his own experience and expert knowledge, disagrees with the views expressed by Mr. Dalrymple. Moreover he has certain specific recommendations to make concerning the transportation of the western grain crop at a much lower rate than now prevails. While the other members of the Commission feel themselves bound by the limitation above referred to, they have requested Mr. Scott to state his own views in the form of a memorandum to be submitted to the Government with this report. Mr. Scott has prepared his memorandum, and we have pleasure in handing it in, in order that it may receive the attention of the Government and of Parliament.

XII

It is in these circumstances that, on the 5th of June, 1925, Order in Council P.C. 886 issued, directing this Board to make a thorough investigation of the rate structure of railways and railway companies subject to the jurisdiction of Parliament, with a view to the establishment of a fair and reasonable rate structure which will, under substantially similar circumstances and conditions, be equal in its application to all persons and localities, so as to permit of the freest possible interchange of commodities between the various provinces and territories of the Dominion and the expansion of its trade, both foreign and domestic, having due regard to the needs of its agricultural and other basic industries, and particularly to the encouragement of the movement of traffic through Canadian ports.

On the 7th of January, 1926, by Order in Council P.C. 24, this Board was further directed, as a part of the general rate investigation above referred to, especially to inquire into the causes of Canadian grain and other products being routed or diverted to other than Canadian ports, and to take such effective action, under the Railway Act, 1919, as the Board may deem necessary to insure, as far as possible, the routing of Canadian grain and other products through Canadian ports.

The Board complied with these directions and, after due notice, during 113 sitting days, held preliminary hearings throughout Canada, and a final hearing at Ottawa, during which all interested parties had a full opportunity of putting on record evidence and argument pertinent to the issue.

XIII

The submission of the Quebec Harbour Commissioners has already been outlined. In opposition thereto, the Canadian National and the Canadian Pacific railways submitted that the suggested reduction in rates on the National Transcontinental Railway is impracticable because,—

1. Such a reduction would be met by equivalent reductions on American lines and on other lines from the bay ports to the seaboard, leaving Quebec, for instance, in the same relative position;

2. The diversion of Canadian grain and other products to American Atlantic ports was not due to Canadian Railway rates, but to a combination of factors, the most important of which was perhaps the supply of ocean tonnage;

3. Large wheat exporters favoured Fort William and Buffalo because of their strategical position—wheat stored there being available to supply the demand either from inland flour mills or from various European points of destination, for which sailings are available on the American Atlantic seaboard, but not on the St. Lawrence;

4. American Atlantic seaports possess three general advantages:

- (a) Vessels come to them from all ports of Europe, and there are frequent sailings to these ports. Grain is an excellent basic cargo for which liners will quote a favourable ocean rate;

- (b) Tramp vessels seeking charters lie off Norfolk, within convenient call of any American Atlantic ports;

(c) Insurance rate is higher on hulls and cargoes out of Montreal than New York.

5. Outside of the Canadian wheat pool, the majority of exporters are located in New York where they are in close touch with the steamships and at a better advantage for financial arrangements.

XIV

The testimonial and documentary evidence adduced by the railways can be summarized as follows:—

Since 1914 a considerable growth in liner and decline in tramp transportation have taken place, mainly due to an increasing tendency towards the consolidation of transportation facilities and their financial control. Formerly tramp vessels were effective competitors, particularly in the carriage of seasonable or bulk commodities. Liner companies have much more rapidly adapted themselves to the present day requirements of the trade in increasing the size and speed of their ships, adopting motor ships and substituting oil for coal as fuel. Tramps, with less capital, were unable to keep abreast with these improvements, and lost much of their former power in the regulation of ocean rates, whilst steamship conferences of liner organizations acquired greater authority.

In 1925, sailings of liners carrying grain from United States Atlantic ports to European points of destination numbered 3,826, including 1,515 sailings to United Kingdom ports, and 1,071 to Antwerp, Amsterdam, Rotterdam, Bremen and Hamburg, namely 2,586 sailings in all requiring annually approximately 117,000,000 bushels of grain. The grain requirements of the 1,240 other sailings of liners to France, Baltic ports, Norway and Sweden could not be ascertained accurately, but it is safe to assume, it is submitted, that they took in the neighbourhood of 60,000,000 bushels. In other words, the regular steamship lines trading from the United States ports required 175,000,000 bushels of grain in that year.

During the same period liners sailing from Montreal, Quebec and St. John were as follows:—

To United Kingdom and Irish Ports.....	496
To Northern Continental ports.....	185
To Southern Continental ports.....	10
Total.....	691

This immensely greater amount of ocean liner tonnage operating out of American ports would necessarily make rates to attract grain through Buffalo to meet their requirements. The United States railway lines would co-operate and maintain rates that would insure the movement over their lines of sufficient grain to meet the requirements of the ports which they serve. It is therefore manifest that a rail rate reduction on grain to Canadian ports would not attract the traffic to them nor change the relative situation. It would simply reduce the earnings of the Canadian rail carriers who are compelled to move a large volume of grain to St. John and Halifax during the winter months.

XV

These arguments are not new. They were strongly urged, with many others, in 1903 when 3 Edward VII, chapter 71 was enacted, and they were repeated at every rate inquiry held since: before this Board at Quebec in 1921, before the Railway Transportation Costs Committee of the House of Commons, in 1922, before the Special Committee of the Senate, also in 1922, before the Royal Grain Commission, in 1924, and before this Board in Vancouver and Victoria in the fall of 1924.

Parliament, however, was not disturbed, and it is with a full knowledge of all these facts that a provision was included as section 45 of the agreement attached as a schedule to the National Transcontinental Railway Act, providing that the railway company should not divert the traffic or, so far as it may legally prevent it, permit the traffic to be diverted to ports outside of Canada, upon the ground that there is not a sufficient amount of shipping to transport such traffic from or to such Canadian ocean ports.

It is quite obvious that grain, as other traffic, will follow the line of least resistance, and will take the cheapest possible route to its point of destination. The rail rate is not the only factor which acts as a deterrent to the grain being routed through Canadian channels, but if all the other factors were favourable, a differential of nine cents per bushel in the rail rate would certainly be, and is a barrier preventing the grain from moving to the Canadian seaboard.

Other factors have gradually disappeared. For instance, the lack of terminal equipment at the seaboard and of storage, grading and cleaning elevators in the interior, west of Winnipeg. Harbour facilities at Quebec, St. John and Halifax have been greatly increased and further improvements are presently under way.

The grain statistics published by the Department of Trade and Commerce give us a list of licensed elevators and warehouses in the interior for the year 1924-25. At page 34, the elevator capacity for Manitoba is given as 20,340,000 bushels; at page 94, that of Saskatchewan as 91,022,020 bushels; at page 124, that of Alberta as 36,840,000 bushels, a total of 138,202,620. Most of these country elevators are fitted with cleaning apparatus. In addition to that, there are interior terminal elevators with the most up to date equipment. In the same report, p. 72, we read the following: "the terminal elevators at Fort William, Port Arthur and Vancouver, and those in the interior at Saskatoon, Moose Jaw and Calgary are equipped with cleaners of the most modern design, and are able not only to clean grain, but to make practically every separation that is required. They can operate twenty-four hours a day if necessary. They have men specially qualified for operating the cleaners in order that the greatest efficiency may be secured." The total drying capacity of all our western elevators is 400,000 bushels per day, of which 270,000 is at Fort William and Port Arthur, and 130,000 at the interior terminal elevators.

The construction of the Longlac cut-off also permits to take advantage of the terminal facilities at Fort William for the traffic requirements of the National Transcontinental Railway.

XVI

It was submitted that the exporter controls the destination of the wheat and that his interests were better served in locating his wheat at Port Arthur or Fort William, so as to be able to ship it at any time by the cheapest and shortest possible route. The creation of the wheat pool, which handles a large proportion of the crop, and which can afford to store great quantities at various points of shipment, where there will be sufficient call, in the course of the year, has largely altered this situation, and at Vol. 462, pp. 6467 and 6468, Mr. Kirkpatrick admitted that such a change had taken place.

If an advantageous rate were given on the Transcontinental Railway, grain exporters other than wheat pool could also make a greater use of the storage facilities of the interior, and would have the opportunity of shipping to Quebec, as well as to any other ports.

XVII

The shortage of tonnage on the St. Lawrence was also alleged to be another serious obstacle. The same argument was used in 1924 against any rate reduc-

tion on grain for export via the Pacific coast ports. Yet, not very long after the publication of a favourable rail rate, grain began to move westward in large volume, and bottoms became available to carry it to Europe and the Orient. It will be interesting to note that during the calendar year 1926, there were from Vancouver 256 sailings to Europe alone, via the Panama canal, as against 51 to all ports in 1921, namely an increase of five hundred per cent in five years. This year, up to the 6th of July, 35,000,000 bushels of wheat were shipped from Vancouver, and 5,800,000 bushels from Prince Rupert. The wheat pool has now its own elevator at Vancouver and Prince Rupert, and expects to ship a much larger quantity during the coming grain season, and from year to year thereafter. This would be at all times a striking record, but it is a particularly remarkable one in 1926 and 1927. Last year shipping was much disturbed by the British coal strike, ships being used to carry coal, and this year the unsettled conditions in China have greatly reduced our exports to the Orient.

It is not unreasonable to expect that similar results will obtain in the east. The preponderance of the world's tonnage is on the Atlantic, and European purchasers are not very anxious to buy wheat in Vancouver to be delivered in six weeks, when they can obtain delivery within two weeks from the Atlantic seaboard. The movement of wheat is an economic question; it will move to the world's markets by the cheapest possible route.

XVIII

Insurance rates are no doubt higher on hulls and cargoes to and from British North American ports than to and from United States Atlantic ports. They do a certain amount of harm to Canadian trade and the St. Lawrence route, inasmuch as they restrict somewhat the outside shipping which would otherwise be desirous of trading through Canadian Atlantic ports. This discrimination has already engaged the attention of the Canadian Government, the Imperial Economic Conference, and the Imperial Shipping Committee. Before the Royal Grain Inquiry Commission, on the 7th of March, 1924, Mr. Dalrymple, vice-president in charge of traffic of the Canadian National Railways, at p. 10808, said the following:—

In the foregoing paragraph you will notice I have said "regular services," but in addition of course there is also the tramp service, and on account of the insurance in the St. Lawrence, the tramp invariably charters his grain at one of these American ports, unless the inducement is sufficient at the Canadian ports to enable him to offset his insurance disability; this of course is simply a question of supply and demand for tonnage, and is regulated according to circumstances.

Marine underwriters insert in their marine insurance policies a provision which is known as the British North American Warranty Clause, whereby the ship is insured under the condition that she will not ply to British North American ports, or if she does, will be charged an additional premium, which varies with the season.

At the instances of the Canadian Government, this matter was discussed at the Imperial Economic Conference of 1923, and was referred for investigation and report to the Imperial Shipping Committee. A sub-committee was appointed which proceeded to Canada, and held sittings at Halifax, St. John, Montreal, Toronto and Winnipeg. The committee then published an interim report as a result of which Halifax was eliminated from the application of the warranty clause on hulls, but not on cargoes. Some relief was also given to the St. Lawrence by the extension of the summer season of navigation from the 15th of May to the 31st of October, instead of from the 1st of May to the 31st of September, as formerly. The month of October is a very important month, having regard to grain shipments via the St. Lawrence. St. John, N.B., also obtained a reduction of 50 per cent on the additional premium on hulls, but not on cargoes.

The British North American Warranty Clause still obtains as regards cargoes throughout Canadian Ports and also as regards hulls, except in the port of Halifax. In their reports, the Imperial Shipping Committee pointed out the difficulties experienced in obtaining information concerning the amounts of premiums collected, losses incurred on casualties in the river St. Lawrence or eastern Canadian ports, as compared with the same in United States Atlantic ports. This Board had the privilege, at a sitting held in Ottawa on the 25th of March, 1926, of hearing Mr. Alexander Johnston, Deputy Minister of Marine and Fisheries, called at the request of the Quebec Harbour Commissioners. Mr. Johnston's statement is contained in Vol. 461 of our Record, pp. 6366 *et s.* At page 6374, he said:—

As illustrating the difference between United States and Canadian ports, the rates on two standard commodities may be cited. Canadian flour shipped from New York is charged at the rate of 45 cents per \$100. The same flour shipped through the port of Montreal is charged at the rate of \$1 per \$100, an increase of 105 per cent. Parcels of lumber shipped from St. Lawrence ports in November pay a premium of 55 cents per \$100. The same shipment through United States ports will be charged a premium of 12½ cents per \$100, an increase of over 400 per cent. In mid-summer the rate from St. Lawrence ports is 27½ cents per \$100, an increase over United States ports of 120 per cent.

And at page 6375:—

The differential cargo insurance rate as between New York and the St. Lawrence is usually in the neighbourhood of 12½ cents per \$100 of insured value. Taking wheat as a standard cargo, and assuming a value of \$1.50 per bushel, the extra insurance works out at 12½ cents per 66 bushels, or roughly one-fifth of a cent per bushel. To this must be added the additional premium on hulls.

The discrimination in marine insurance rates affects particularly the tramp vessels inasmuch as the additional premium charged to a tramp vessel for one trip amounts to approximately two-thirds of the additional premium charged to liners for the whole season. The premium spread over the whole season represents only an infinitesimal fraction of one cent per bushel of wheat carried by the liners, but it represents a few cents per bushel of wheat carried by the tramp vessels. The liners therefore receive a certain compensation inasmuch as this discrimination acts as a deterrent to tramp vessels plying to B.N.A. ports, and competition is thereby somewhat eliminated.

Directed as we are by Order in Council, P.C. 24, to inquire into the causes of Canadian grain and other products being routed to other than Canadian ports, I cannot but submit that the marine insurance rates unjustly discriminate against British North American ports, and are one of the causes of the diversion of our Canadian trade to other channels.

It is not open to this Board to take any effective action under the Railway Act, 1919, to remove such unjust discrimination. I would recommend however, that renewed and emphatic representations should be made to the Imperial Government, the Imperial Shipping Committee, Lloyd's Insurance Underwriters, the London Institute of Underwriters and such other English shipping and insurance interests as may be involved, for the immediate deletion of the British North American warranty clauses from marine insurance policies, and the removal of all restrictions on hulls and cargoes failing which, the Canadian Government should consider the advisability of assuming all insurance risks in Canadian waters, and perhaps, as a corollary, the necessity of inaugurating a scheme embracing shipping on all waters, foreign or Canadian.

But this discrimination in the marine insurance rates is only one factor, and it is much less important than the differential in the rail rate from Armstrong to Quebec. Even if the marine insurance rates were readjusted as desired, the rail rate differential of nine cents a bushel would in itself and alone be enough to prevent traffic from moving on the National Transcontinental.

XIX

The railways submitted that if rail rates to Quebec were reduced, ocean liner tonnage operating out of American ports would also reduce ocean rates to attract grain through Buffalo, and that the United States rail carriers would co-operate to insure the movement over their lines of sufficient grain to meet the requirements of the ports which they serve; the situation would not be changed, except that the earnings of the Canadian rail carriers would be considerably reduced.

The present lake and rail rate from Fort William to New York is 11.86 cents per bushel. The applicants request a rate of eleven cents per bushel on the National Transcontinental Railway from Armstrong to Quebec. It is highly improbable that the American carriers would find it worth while to disturb their rate structure just because the rate to Canadian ports has been brought down to the level of the rates to the American ports.

The same argument was strongly urged against the issuance of Order 36769 on rates on grain and flour to the Pacific coast for export; it was then alleged that such an order would have the effect of diverting traffic from Fort William and Buffalo to the Pacific coast and that American carriers would reduce their rates to the Atlantic seaboard so as to retain it. Though a considerable amount of grain and flour moved to Vancouver, American carriers did not disturb their rates.

In the present instance, it would moreover be abundantly clear to all concerned that these rates are ordered in compliance with the provisions of the Statute of Parliament 3 Edward VII, chapter 71, and of the agreement entered into pursuant thereto, particularly ss. 42 to 45 thereof; and also in compliance with the directions of Orders in Council P.C. 886, of the 5th of June, 1925, and P.C. 24 of the 7th of January, 1926; that the purport of this rate adjustment is to provide, as far as possible, the routing of grain and other products through Canadian ports; that if this rate were ineffective, or if other competitive rates were reduced, this Board would have to consider the advisability of ordering further reductions with a view of obtaining the desired results.

XX

The probable effect of the proposed rates on the finances of the Canadian National Railways was discussed at great length. Mr. E. P. Mallory, Director of the Bureau of Statistics, Canadian National Railways, was heard and he filed (exhibits 36-36A-36B-36C) estimates of the cost of hauling grain from Fort William to Quebec, via Longlac Cut-off, showing an operating expense per bushel of 19.93 cents, and including interest and depreciation on equipment, an expense of 24.85 cents per bushel.

Mr. St-Laurent, K.C., on behalf of the Harbour Commissioners of Quebec, criticized these estimates (Records, vol. 506, pp. 6090 *et s.*) which had evidently been prepared on the assumption that this was new traffic, which would have to be solicited, loaded, carried and unloaded, as any other traffic, and therefore they included items which should have been excluded. He submitted (p. 6100) that the out of pocket expenses following the train, incurred for moving grain from Armstrong to Quebec, over the Transcontinental, did not exceed 8.02 cents per bushel.

In this connection, it will be important to remember Mr. Lloyd's evidence (Record, vol. 494, p. 1102 *et s.*). Mr. Lloyd is the Assistant Controller and in charge of the Statistical Department of the Canadian Pacific Railway.

Mr. FLINTOFF: What would you say as to the possibility of getting the cost of any particular commodity?

A. Well, we do not know; there has never been any system devised yet by which you can get the cost of carrying any one commodity.

Q. Mr. Lloyd, I want to know whether it is in your opinion possible to work out the cost of carrying any particular commodity?

A. It certainly is not possible to arrive at the cost of transporting any individual commodity.

And, at vol. 495, pp. 1527 and 1528:—

Q. Would you say that that "average cost per gross ton mile" would be a fair figure to apply to the cost of moving grain in train load lots?

A. I do not know what the cost of handling grain is.

Q. Is there any information in your statistical department that will give you that.

A. We have nothing to tell us the cost of handling any commodity.

Mr. Mallory, himself, stated (vol. 501, pp. 4324-25): "You asked me, and I gave you an estimate to the best of my ability. It is an estimate based upon our best experience."

And at vol. 502, pp. 4355-56: "You cannot find the cost of moving a commodity exactly, but if 60 per cent of your business is one thing, you are in a fair way of arriving at a reasonable estimate."

The estimates filed by Mr. Mallory do not show the point beyond which the traffic could not be increased without increasing the maintenance of way and structure expenses, and it seems impossible to decide this important point without additional information. The costs in connection with yard locomotive maintenance, yard expenses and yard locomotive interest and sinking fund, as submitted in Mr. Mallory's figures, were made on a train mile basis, using the western region ratio; they are not as conclusive as if the actual costs of a yard such as Redditt, which handles practically nothing but grain, had been used. There is also an apparent inconsistency in taking the full train mile ratio in computing maintenance, interest and sinking fund, while only one-half of the train mile ratio is used in computing yard expenses. Further, the number of grain cars required should be more accurately estimated by using the average running time between Winnipeg and Fort William, excluding delays at both these points.

Mr. Mallory did not take much into account the inevitable charges carried to-day by the National Transcontinental Railway, for maintenance and operating costs, nor the volume of higher rated traffic which a better utilization of the line would necessarily bring to it, viz: cattle, packing house products, eggs, butter, cheese, etc., shipped from the prairies; and package freight, general merchandise, machines and tools, furniture and other goods shipped to the prairies. Canadian Pacific Railway officials told us that rates on grain to St. John for export were not in themselves profitable. Yet, they continue to carry grain to St. John because of the remuneration they get indirectly.

In my opinion, no accurate and definite conclusion can be drawn from the information on the record as to the actual cost of moving grain in train load lots from Armstrong to Quebec.

XXI

But even if a rate of eleven cents per bushel from Armstrong to Quebec were not in itself a profitable rate, I am of the opinion that the Board, in determining a just and reasonable rate, must take into account the circumstances which accompanied the creation of the National Transcontinental and the Grand Trunk Pacific railways, and the compensation in money already received by these railways for the avowed purpose, if possible, of routing grain and other Canadian products through Canadian channels.

It is true that the lease contemplated by the legislation of 1903 between the Government of Canada and the Grand Trunk Pacific Railway was never executed. This lease was only for the purpose of uniting under one management the two trunks of this new Transcontinental Railway. To-day these two railways are the property of the Government of Canada, and, under the

authority of 9 and 10 George V, chapter 13, they have been placed under the management of the directors the Canadian National Railways, appointed by the Canadian Government. But section 2 of 3 Edward VII, chapter 71, is still in full force and effect, and provides that the agreement entered into in 1903 is binding on His Majesty as well as on the railway company.

By Order in Council P.C. 1011, of the 27th of May, 1927, the receivership of the Grand Trunk Pacific Railway Company was ended, and the company resumed its normal and legal existence. The shares are in the hands of the Government of Canada. Therefore, the unification of these two railway lines has been performed, not through the instrumentality of a lease, but through the instrumentality of an Act of Parliament, enabling the Government of Canada to acquire the Grand Trunk and the Grand Trunk Pacific Railway Companies.

XXII

I am quoting the following from the judgment of the Board in the Western rates case, official edition, p. 36:—

As pointed out by Mr. Lafleur, the Grand Trunk Pacific undertaking is in no sense that of an ordinary company. It is in every sense a national work of great magnitude, the building of which to a very large extent is controlled by Parliament itself. A large part of the line forming part of the system—the National Transcontinental—is owned and built by the country, and so far as the Grand Trunk Pacific itself is concerned, 75 per cent of its cost is in turn guaranteed by the Dominion, and the expenditure and work are subject to governmental supervision. The building of the line and the whole enterprise not only received the assent of Parliament, but the endorsement of the people of the country.

It is absurd to argue that such a company created under such conditions is to be looked upon, as suggested in an argument addressed to the Board, in the same light as any ordinary charter under which a railway could or might be built, apart from all governmental recognition or support, and which could be incorporated merely to prevent a reduction in rates.

Are the Canadian people, the Parliament and Government of Canada, to-day less desirous of utilizing this railway system for the purpose for which it was created?

The Act of 1903 was never repealed; the Canadian Government, authorized by Parliament, carried out its undertaking in constructing the National Transcontinental Railway and in subsidizing the construction of the Grand Trunk Pacific Railway; when the Grand Trunk and the Grand Trunk Pacific Railway Companies became unable to meet their obligations, Parliament authorized the Government to acquire them for the purpose of carrying out their undertaking; by Order in Council P.C. No. 24, of the 7th of January, 1926, issued under the authority of the Railway Act, we are directed to inquire into the causes of the Canadian grain and other products being routed or diverted to other than Canadian ports, and to take such effective action, under the Railway Act, as the Board of Railway Commissioners for Canada may deem necessary to insure, as far as possible, the routing of Canadian grain and other products through Canadian channels.

We have before us submissions from every section of the country in support of the application of the Quebec Harbour Commissioners.

Is it not manifest that the people, Parliament and the Government are still of the opinion that the National Transcontinental Railway should be utilized for the purpose for which it was built.

XXIII

It is abundantly clear to me that grain will never move on the National Transcontinental Railway so long as a prohibitive rate is allowed to continue. A rate of 18.34 cents per hundred pounds, from Armstrong and Fort William to Quebec, is not out of line with the rate on grain from Calgary to Fort

William; it is also approximately on the level of the lake and rail rate from Fort William to Buffalo and New York. Such a rate would enable a shipper to route his grain via the National Transcontinental Railway to Quebec without any additional expense.

In my opinion the Canadian National Railways should be directed forthwith to publish a rate of 18·34 cents per hundred pounds on all grains for export from Port Arthur, Fort William, Westfort and Armstrong to Quebec, and to comply with the provisions of 3 Edward VII, chapter 71, and the agreement attached as a schedule thereto, particularly the provisions of sections 42, 43, 44 and 45 of the said agreement.

XXIV

Involved in the submission of the Maritime Provinces was an application for an export rate on grain and flour to St. John and Halifax via the National Transcontinental Railway consisting of a differential of one cent over the rate to Quebec on the same railway.

On the 8th of April, 1927, Mr. Duchemin, counsel for the Maritime Provinces, instructed by his principals, requested to be allowed to withdraw the Maritime case from the General Rates inquiry until such time as they were able to ascertain the effect of the rate to be published under the provisions of 17 George V, chapter 44. (Record Vol. 507, pp. 6701 *et s.*)

Mr. Duchemin's request was granted (*ib. p.* 6705). Therefore there is no application before us on behalf of the Maritime Provinces.

EXPORT RATES ON GRAIN FROM GEORGIAN BAY PORTS TO QUEBEC; AND EXPORT RATES ON PACKAGE FREIGHT AND GENERAL COMMODITIES FROM TORONTO AND POINTS WEST OF TORONTO TO QUEBEC

The Quebec Harbour Commissioners submitted that the export rate on grain from bay ports to Montreal is 8·6 cents a bushel, and the rate on same to Quebec is 9·1 cents a bushel; viz., $\frac{1}{2}$ cent higher; that the export rate on general commodities from Toronto and points west of Toronto is two cents per 100 pounds higher to Quebec than to Montreal.

In winter, the ports of St. John and Halifax are put on the same basis as the ports of Portland and New York. They request that Quebec and Montreal, two summer ports, be put on the same rate basis.

In the construction of freight rates, there exists a practice, to some extent, of disregarding actual distances, and enclosing numerous points within the same group or blanket. This simplifies the publication of tariffs, to the convenience of the carriers and shippers, and effects an equality of opportunity usually most desirable; this is particularly true when the points in question produce or ship the same commodity or derive their materials from the same sources.

Blanket or group rates were in effect long before the establishment of the Board. The Board has frequently had occasion to consider established blanket or group rates and has recognized repeatedly and approved the blanketing of points, within reasonable limits, for the purpose of making rates.

The determination of the territory to be grouped together varies according to the circumstances in each individual case. In the International Rates case, by its Order No. 3251 dated July 2, 1907, the Board directed that the territory be divided into groups.

In the Board's Judgment in the Western Rates Case, page 14, it is stated:—

Group of blanket rates are in many instances necessary in the public interest.

In the same judgment, at page 73, dealing with lumber rates, it is stated:—

That the grouping of a number of stations at the one rate, particularly as the hauls lengthen, is necessary, as must be obvious, since the stepping up of the rates from station to station would produce rates which, for the longer hauls, would be prohibitive and useless. Such grouping is a recognized principle in tariff construction everywhere.

Again at page 82 of the same judgment dealing with coal rates, reference is made to an arrangement in connection with mines on the Canadian Pacific Railway along the Crowsnest line where the collieries are more or less bunched into well defined groups and the group principle of ratemaking followed.

In the Eastern Rates Case Judgment, Volume VI, Board's Judgments, Orders, Regulations and Rulings, reference is made at page 160 to territorial grouping in connection with class rates. Again at page 178, in connection with the movement of coal from the Niagara frontier, it is stated:—

The per ton mile measure would also seem to be inappropriate, so far as the country east and west of Toronto is concerned, owing to the ramification of lines, the diversity of routes and the competition between carriers both rail and water. The companies have subordinated mileage to a system of geographical blocking of the territory, with an effort to produce equality of rates to the fairly definable manufacturing groups, and at the same time to provide for competitive conditions.

In Volume XII, Board's Judgments, Orders, Regulations and Rulings, page 69, the situation with regard to the grouping existing in connection with the rates between Eastern Canada and points west of Fort William is dealt with. The largest grouping arrangement existing in the freight rate structure and its justification is there clearly set out.

The underlying principle, therefore, governing the blanket rate is to treat all stations within a certain area or zone as in one group at a common rate.

In my opinion, the rate on grain and flour for export from Georgian bay ports, and the rate on package freight and general merchandise from Toronto and points west of Toronto to Quebec for export, should be made the same as to Montreal for export.

THE MOUNTAIN DIFFERENTIAL

Fully to appreciate what is involved in the question submitted in respect of the mountain differential, it will be necessary to summarize the previous applications and judgments of the Board in relation thereto.

The railway development in the United States, both east and west, preceded that in Canada. As the conditions were very similar in both countries, the Canadian rates followed the lead given us by the neighbours to the South. In the United States, generally speaking, there always have been three or more sets of rates. In the East owing to a greater density of population and traffic, the rates were lower.

On the Pacific coast and through the mountains, with a lower density of population and traffic, the rates were higher. An additional reason was the higher cost of construction and operation.

The same custom was followed in Canada.

When the Canadian Pacific Railway Company built through to the coast, rates were built, generally, on three different bases:—

1. The Eastern rates from the head of the lakes to the Atlantic ocean;
2. The Prairie rates from Fort William to the Rocky mountains;
3. The so-called, Mountain rates through to the Pacific coast; and in the early days, both Prairie and Mountain rates were much higher in proportion to the Eastern rates than they are at the present time.

The first material change in this condition of affairs was the so-called, Crowsnest Agreement of 1897, which, we are all aware, materially reduced the rates on grain and flour going East, and on various commodities therein mentioned going West; but this did not affect the general rate structure, and while there was some modification downward, as a result of the Manitoba agreement, in 1903, yet the first general reduction of the Prairie and Mountain scales, as compared with the Eastern scale, was by the decision in the Western Rates Case, in 1914, when the spread was very materially lessened, and the mountain

differential which was then on the basis of two miles in the prairies to one in the mountain, was reduced to a mile and one-half in the Prairies to one in the Mountains. Things remained practically the same until 1916, when by the decision in the Eastern Rates Case, so-called, an increase was made, generally, in the rates East of Fort William, but not in the West, which had the effect of again lessening the spread between the two.

In March, 1918, by General Order of this Board No. 212, known as the Fifteen Per Cent Rate Increase, rates all over Canada were increased, generally, by fifteen per cent, and ten per cent in mountain territory, although in some cases where the increase brought the rates on Crowsnest commodities above that basis, the full fifteen per cent increase was not effective on certain commodities in Western Canada.

By Order in Council, P.C. 1863, in August, 1918, practically all rates in Canada were increased by twenty-five per cent; but in figuring out the rates, the fifteen per cent advance of March was disregarded West of Fort William, which meant that East of Fort William the two increases of March and August, put together, made forty-four per cent when the increase was only twenty-five per cent in Western Canada. This again very materially reduced the spread between the different sections.

The next change was by General Order of the Board No. 308, in September, 1920, known as the Forty Per Cent Rate Increase, when all rates in Canada were increased by forty per cent from Fort William, east, and by thirty-five per cent from Fort William, west. This, again, lessened the spread by five per cent.

Representatives of provincial Governments and business organizations, both in the prairies and Pacific territories contended that discrimination existed against them as compared with Eastern Canada.

Shortly after the promulgation of General Order No. 308 of this Board, various bodies, and among them the province of Manitoba, appealed to the Privy Council asking that the said order be rescinded for various reasons set forth by the appellants. The matter was heard by the Privy Council, and was dealt with on the 6th day of October, 1920, by P.C. No. 2434.

The Board thereupon started an investigation, primarily to ascertain whether or not the conditions had changed and whether the difference in rates, if any, existing in a general way between Eastern and Western Canada amounted to undue discrimination.

The province of British Columbia requested the elimination of the Mountain scale of rates, asking that the Prairie scale be extended through to the Pacific coast.

The matter was thoroughly discussed and evidence taken over the whole of Canada, in which it was found that while there was a difference in rates between eastern and prairie territories, the rates east of Fort William were held down to a large extent by water and other competition, and that the prairies enjoyed certain advantages therein mentioned, and it was held that no unjust discrimination existed which required correction.

In the case of the Mountain rates, however, a different view was taken. There the rates were based upon a mile of Mountain territory being equal to a mile and a half of Prairie territory, by which the actual rates were figured out at from thirty to thirty-two per cent greater in Mountain territory than on the prairies.

By General Order No. 366, effective August 1, 1922, this differential was cut in two, and the rates are now figured on the basis of one mile of mountain territory being equal to one and one-quarter of Prairie territory.

These figures, of course, only apply to class rates, and some commodity rates built upon a percentage of class rates which reflect the mountain differential upon which, it is stated, about fifteen per cent of the total business to and

from British Columbia moves, the balance moving upon through Transcontinental or Commodity rates not affected by the mountain differential.

The Mountain scale, so-called, does not apply to grain and grain products going to the Pacific coast for export.

The situation remained unchanged to this day. Request is now made by the provinces of British Columbia and Alberta that the rates in the mountains should be reduced to the level of the rates in the prairies. The evidence on record clearly shows that the cost of operation in the mountains is higher than in the prairies. The applicants submitted that if any additional cost is incurred in carrying traffic through the mountains, it should be smeared over the whole railway system. In my opinion the time has not yet come when effect could be given to this contention.

The removal of the mountain differential would entail an estimated loss of revenue of a million dollars a year to the Canadian Pacific, and probably as much to the Canadian National.

In the language of Order in Council P.C. No. 886, the policy of equalization of freight rates should be recognized to the *fullest possible extent* as being the only means of dealing equitably with all parts of Canada, and as being the method best calculated to facilitate the interchange of commodities between the various portions of the Dominion, as well as the encouragement of industry and agriculture and the development of export trade. But Railway Companies are also entitled to receive, in payment of the services they render, just and reasonable rates which will produce sufficient revenues to enable them properly to function and to secure the necessary capital to extend their railway facilities to meet the requirements of a growing country like Canada; and such revenues must be collected from those to whom services are rendered.

I am therefore of the opinion that the removal of the mountain differential cannot be considered at present.

BOARD'S ORDER NO. 36769 OF THE 2ND SEPTEMBER, 1925

On the 2nd of September, 1925, under direction from the Chief Commissioner and Mr. Commissioner Oliver, the Board issued its Order No. 36769 (file No. 30686.2) which read as follows: "that the Canadian Pacific and the Canadian National Railway file tariffs, effective not later than the 15th of September, 1925, reducing the rates on grain and flour to Pacific ports within Canada for export to the same rates, proportioned to distance, as such grain and flour would carry if moving eastward for export."

An appeal to the full Board was taken by the Montreal Board of Trade, and others, applying for the rescission of the Order and the reconsideration of the case as part of the General Freight Rates Investigation.

A complaint was also received from the provinces of British Columbia, Alberta and Saskatchewan to the effect that Order 36769 had not been complied with by the railways, inasmuch as the Canadian Pacific Railway in computing its rates on grain and flour from Calgary to Vancouver had assumed 124 miles more than its actual mileage, having adopted the Canadian National Railway mileage from Edmonton to Vancouver. The complainants submitted that the railways should be directed immediately to file tariffs showing the proper rates ordered by the Board.

Judgment issued on the 19th of December, 1925 (Board's Judgment, vol. 15, pp. 333 *et s.*) At page 363 the matters involved were dealt with as follows:—

1. That the motion to rescind or vary the Order be dismissed.
2. That, inasmuch as many interests which were not represented before the Board when the case was heard have now been brought to our attention, a further consideration of the whole matter should be had, as part of the general freight rate inquiry.

3. That, if the railways so desire, they be at liberty, at any time, on proper notice, to move the Board to vary, or rescind, or modify the Order, upon the ground that it is unduly burdensome to them, or for any other reason they may desire to put forward, and be able to establish.

4. That pending the final disposition of all the matters involved, the existing rates should continue in force, until such time as the Board, as a result of further investigation, orders otherwise.

In their submissions in the present inquiry, the railways urged that the Order 36769 should be rescinded, and that the rate basis ordered by the Board in its judgment of the 9th of October, 1923 (Board's Judgments and Orders, vol. 13, p. 173 *et s.*), should be restored.

The provinces of British Columbia, Alberta and Saskatchewan submitted that the order should be upheld and that the Canadian Pacific Railway should be directed to compute its rates on its own actual mileage.

After hearing the evidence adduced and what was alleged by counsel on behalf of interested parties, I am of the opinion that it would be unadvisable to rescind Order No. 36769.

We are directed by Order in Council P.C. 886 to establish a fair and reasonable rate structure which would, under substantially similar circumstances and conditions be equal in its application to all persons and localities, so as to permit of the freest possible interchange of commodities between the different provinces and territories of the Dominion in the expansion of its trade both foreign and domestic, having due regard to the needs of its agricultural and other basic industries, and particularly to the increased traffic eastward and westward through Pacific Coast ports, owing to the expansion of trade with the Orient, and to the transportation of products through the Panama canal. Order 36769 was a step in the right direction, and it should be upheld.

The Canadian Pacific Railway in computing their rates under such Order have adopted the Canadian National Railway mileage from Edmonton to Vancouver, viz: 766 miles instead of their actual mileage from Calgary to Vancouver, viz: 642 miles. Should they be allowed to continue to collect tolls on the basis of this assumed mileage?

In looking at the map of British Columbia and the Prairie Provinces, it can be seen at a glance that Edmonton and Calgary are the two gateways through which the traffic moving from the Prairie Provinces to Vancouver must pass. Heretofore, the rates from Edmonton to Vancouver were the same as the rates from Calgary to Vancouver. On that basis, our two great railway systems extended their lines into the prairies, built railway facilities, grain elevators, etc.

If the rates were lowered from Calgary to Vancouver, the Canadian National Railway would lose a considerable amount of its traffic to its competitor, and so railway and grain loading facilities would be rendered useless; or else, the Canadian National Railway, with a view to retaining its traffic, would be obliged to reduce its rates to the basis of the rates charged by the Canadian Pacific Railway. Then, instead of the Canadian Pacific Railway assuming the mileage of the Canadian National Railway, the Canadian National Railway would assume the mileage of the Canadian Pacific Railway shorter line, entailing a considerable loss of revenue to both railway systems.

Another anomaly would also be created. A shipment of grain via Canadian National Railway to Vancouver, from a point at a given distance east thereof, on account of this reduced mileage, would be carried at a lower cost than a similar shipment to Fort William, from a point the same distance west thereof, thus defeating the avowed purpose of Order 36769 which was to equalize the rate to Fort William and Vancouver on grain and flour for export.

In computing rates on grain and flour to Vancouver for export, the Canadian Pacific Railway should be allowed to continue to assume a mileage of 766 miles, namely, the same as the C.N.R. from Edmonton to Vancouver.

I entirely adopt the reasoning of my learned Chief Commissioner as to the extension to Canadian Pacific Railway branch lines of the present Canadian Pacific Railway main line basis of rates on grain and flour to Fort William, and to Vancouver for export, and as to the directions given to other railways to adjust their rates accordingly, and also as to the extension to the C.N.R. of the provisions of s. XVII of the judgment in the Western rates case in respect of distributing tariffs, as well as to the disposition made in respect of Trans-continental rates and terminal rates from Fort William and Vancouver.

I am also of the opinion that the application to reduce rates on grain westbound for domestic consumption to the level of rates on grain westbound for export should be dismissed.

COMMISSIONER BOYCE:

I

By Order in Council, P.C. 886, dated June 5, 1925, the Government of Canada directed this Board to make a thorough investigation of the rate structure of railway companies, subject to the jurisdiction of Parliament. There is coupled with that direction an intimation that such rate structure should be investigated, not only for the purpose of satisfying the Board and the Government of Canada, that it is a just and reasonable structure of itself, but that it shall be so examined, in relation to the conditions of Canadian foreign and domestic trade, the expansion thereof, and other general subjects of national economic importance, specified in the Order. It constitutes a spirited, courageous, and comprehensive effort, on the part of the Canadian Government to meet problems of Canadian transportation generally, as related to further development of Canadian trade, and the conservation of that trade, as far as possible, through Canadian channels.

The inquiry, directed as to the rate structure, and with regard to the other and broader subjects of economic importance, opened up the widest possible field for investigation, and carried the Board into some regions beyond its ordinary statutory power, and in deciding upon what action the Board should take, upon the mass of evidence and argument before it in the inquiry, it will be appropriate to analyze the Order in Council, to ascertain just what powers, if any, the Board is asked to exercise beyond those with which it is invested under the Railway Act.

This Board was constituted, under the Railway Act, 1903, and amending Acts. Its functions are defined and circumscribed by, and are to be exercised within the provisions of that Act, and not otherwise. Its jurisdiction within that Act is of the widest possible nature; its discretionary powers almost absolute in their breadth and freedom.

(*C.P.R. Co. v. City of Toronto and G.T.R. Co. (1911)*, A.C. 461, C.R.C. 12, p. 378).

II

Order in Council, P.C. 886, directing the inquiry, is expressly restrictive in this respect. An analysis of its terms emphasizes and makes it clear that it intends and desires that the Board shall, in respect of all its investigations under its terms, do so in virtue of its powers as, (in the language of the Order of Reference (P.C. 886)) "the body constituted by Parliament with full powers under the statute (Railway Act) *to fix and control railway rates*."

It is to be borne in mind that P.C. 886 is, as its first paragraph states, the judgment of the Committee of the Privy Council upon the appeal of the provinces of Alberta, Saskatchewan, and Manitoba, by way of appeal from a Gen-

eral Order (No. 408) of the Board of Railway Commissioners for Canada, dated October 14, 1924, under which certain tariffs of the Canadian Pacific Railway Company and the Canadian National Railways were disallowed and required to be withdrawn from operation. The appeal involved the question of the validity of the Board's ruling in said Order appealed against as to the non-application of the Crowsnest Pass Act and agreement of 1897, as affecting the Board's jurisdiction under the Railway Act to fix just and reasonable rates.

The order further recites:—

(a) The pending appeal to the Privy Council of Canada from the Board's Order No. 408, dated October 14, 1924, upon the application with respect to and which involved the decision of the Board in respect of the application of the Crowsnest Act and of the agreement thereunder;

(b) The necessity for the advice of the Supreme Court of Canada on questions of law arising in the said judgment, in order to enable the Committee of Council to be advised as to the exact situation with reference to this question of law and jurisdiction before finally disposing of this matter;

(c) The restoration of the Crowsnest Pass Rates, pending decision of the Privy Council, referring to Order in Council, P.C. 2220, dated December 25, 1924;

(d) The recital of questions submitted by the Board to, and answered by, the Supreme Court of Canada, on appeal to that Court from the Board's before-mentioned decision;

(e) That considerable variations in the rates applicable between the points specified in the Crowsnest Pass Agreement has been brought about by the re-establishment of Crowsnest Pass rates applicable thereto, prior to July 7, 1924, and that it was urged "that the establishment of these rates would disrupt the *rate structure built up under the control of the Board since its creation*," with consequent serious injury to trade relationship.

(f) That sources of supply have changed since the agreement (Crowsnest) was made, and that certain commodities which were formerly shipped in large quantities from Eastern Canada to the Prairie Provinces are now largely supplied either by local industries or from British Columbia, to the detriment of the latter province, if, as alleged, it was cut off from a large part of its natural market by the permanent restoration of the Crowsnest rates;

(g) That it was urged that the continuance of the Crowsnest rates (so-called) would compel the Canadian National Railways to make similar reductions from all competitive points, and thus involve a serious loss in revenue to them, which would have to be made up from other Government sources, and further postpone the time when it would be possible to make any general rate readjustment, or to solve satisfactorily the problem of the National Railways.

(h) After observing that the Crowsnest Agreement was made at a time when the Canadian Pacific Railway was the only company having a through line of railway extending through the Prairie Provinces and British Columbia, and before the creation of the Board for the control of railways and railway rates under the provisions of the Railway Act of 1903, and subsequent Acts, the Committee observes that the underlying purposes of rate control, inaugurated by the Railway Act of 1903, was to do away, as far as possible, with all unjust discrimination and undue preference, and *to secure a fair and reasonable rate structure, which under similar circumstances and conditions would be equal in its application to all persons and localities.*

The Committee then expresses the following opinions:—

(1) That the policy of equalization of freight rates should be recognized to the fullest possible extent, as being the only means of dealing, equitably, with all parts of Canada, etc.

(2) That to give effect to this policy, a thorough and complete investigation of the whole subject of railway freight rates in the Dominion should be carried out by the Board of Railway Commissioners for Canada—*the body constituted by Parliament with full powers, under statute, to fix and control railway rates.*

(3) As to grain and flour, it is desirable that the maximum cost of transportation of these products should be determined and known, and that the maximum established for rates thereon, as at present under the Crowsnest Pass Agreement, should not be exceeded.

(4) That before such investigation is undertaken, it is essential to insure that the provisions of the Railway Act, in reference to tariffs and tolls, and the jurisdiction of the Board thereunder, *be unfettered by any limitations*, other than the provisions as to grain and flour hereinbefore mentioned.

Upon the above basis, the Committee of the Privy Council proceeds to advise as follows:—

That the Board be directed to make a thorough investigation of the rate structures of railways and railway companies subject to the jurisdiction of Parliament, with a view to the establishment of a *fair and reasonable rate structure*, which will under substantially similar circumstances and conditions, be equal in its application to all persons and localities, so as to permit of the freest possible interchange of commodities between the various provinces and territories of the Dominion and the expansion of its trade, both foreign and domestic, having due regard to the needs of its agricultural and other basic industries, and in particular to:—

- (a) The claim asserted on behalf of the Maritime Provinces that they are entitled to the restoration of the rate basis which they enjoyed prior to 1919;
- (b) The encouragement of the movement of traffic through Canadian ports;
- (c) The increased traffic westward and eastward through Pacific coast ports owing to the expansion of trade with the Orient and to the transportation of products through the Panama canal.

The Committee further advise that legislation be introduced at the present session of Parliament, making it clear that the provisions of the Railway Act of 1919 in respect of tariffs and tolls shall, save in the particular above mentioned, be operative notwithstanding any Special Acts or Agreements and removing all doubts as to the validity of tariffs heretofore filed.

III

The Order in Council (P.C. 886) is directly concerned with and results from the disturbed rate conditions arising out of the judgment of the Board with respect to the Crowsnest Act (1897) and agreement as varied by the Supreme Court judgment, both above referred to, and with the recommendations and directions as to certain avenues of investigation which the Board should, in the opinion of the Privy Council pursue, but always in the exercise of what jurisdiction the Board has, as regards all matters referred, under the Railway Act as “the body constituted by Parliament with full powers, under statute, to fix and control railway rates.” It is evident that the matters are confined to the review of the Canadian railway freight structure, with a view to making such changes, or variations therein as the Board in the exercise of such powers, as it has under the Railway Act, may think necessary, having due regard and paying due respect to the consequential effect upon economic conditions aimed at, of a rate structure so built up. The rate structure is that referred to in paragraph (e) of the quotations from the Order of Reference, “the rate structure built up under the control of the Board since its creation” and, as to which, in the section referred to, reference is made to some apprehensions that such rate structure might be disrupted by the continuance of the Crowsnest Pass Rates. The Committee further declares that it is essential that the Railway Act and the powers committed to the Board thereunder, should, before this investigation is undertaken be “unfettered by any limitations other than the provisions as to grain and flour.” and provides (last clause) for legislation *making it clear* that the provisions of the

Railway Act of 1919, in respect of tariffs and tolls shall, save in the particular above mentioned (grain and flour) be operative *notwithstanding* any Special Acts or Agreements, and removing all doubts as to the validity of the tariffs heretofore filed. The Committee's advice in this respect was acted upon by Parliament, at the then pending session, by the passage of chapter 52 (1925) amending section 325 of the Railway Act.

With the changes made by this legislation, the powers of the Board, under the Railway Act, "to fix, determine and enforce just and reasonable rates, and to change and alter rates as changing conditions or cost of transportation may from time to time require" the Board's jurisdiction became, as was intended, unfettered, and it proceeded after the passing of the amending legislation, with the task of review of the rate structure, under the direction of the Order in Council, but governed only as to its powers by the Railway Act. It was made clear both by the Order in Council and the amending Statute, and is too much of a truism to admit of any controversy whatever, that, in the circumstances while the Committee of the Privy Council had jurisdiction to direct an inquiry, the Board becomes seized of the inquiry and proceeds with it to its conclusion, under the powers of the Railway Act. Where there is any conflict, of course the Railway Act governs. There is no suggestion in the Order in Council of any different intention; on the contrary, that axiomatic proposition is in the order itself.

IV

The present rate structure, has been the subject of investigation protracted over a period of 113 days session. That structure has been built up under the control of the Board, and under the Railway Act since the formation of the Board in 1904. As changes in transportation conditions have occurred and costs of transportation have been varied, rates have, from time to time, been varied to meet such changes and variations in costs, in all of which the Board's functions, under the Act, to fix, determine and enforce just and reasonable rates, and prevent unjust discrimination, have been exercised. As I view it the Board can, in this investigation, broad, searching, and thorough though it has been, perform no other functions than those I have mentioned and which are recognized in the Order in Council. A review of the effect of the changes in the rate structure by the changes in Crowsnest Pass legislation, as has been mentioned, necessitated the review, and the filing of some 80 odd complaints, mostly of local importance, has enabled the Board to make its review in the light of present prevailing transportation conditions. The investigation made by the Board has been in the public interest, and the evidence accumulated will be of great utility to the Board and to the public.

V

One of the outstanding difficulties with which the Board is confronted in its efforts, since its organization, to regulate and control Canadian freight rates, and build up a system or a rate structure, which will, in all respects, under similar circumstances and traffic conditions, be just and reasonable to all persons and localities, has been, and is, the question of geographic disadvantage, or disability of some localities. It has been laid down as a principle that the Board's functions do not extend to the removal, by adjustment of freight rates, of these natural geographical disadvantages, which, in a country of such enormous extent and widely covered area, must naturally exist. This condition is specially emphasized in the rate situation of the Maritime Provinces, and during the whole course of the Board's existence, from time to time, the question of railway rates between the Maritime Provinces and the large market areas and distributing centres of Canada has been a vexed question, which the Board was powerless

to remedy, because under its administration of the Railway Act it was not possible to fix just and reasonable rates, fair to the railways, in providing rates sufficient to give a fair return, and at the same time remove the geographical disadvantages, under which the people of that important section of Canada are suffering from. That question had to be dealt with by legislation, passed at last session of Parliament—chapter 44, 17-18 George V, 1926-7, following the Report of the Royal Commission (issued since P.C. 886, and therefore removing that subject from the consideration of this Board), dated September 23, 1926. The recital, or preamble of that Act is worthy of study in this respect. It recites, *inter alia*, the following:—

And whereas the commission has, in such report, made certain recommendations respecting transportation and freight rates, for the purpose of removing a burden imposed upon the trade and commerce of such provinces since 1912, which, the commission finds, in view of the pronouncements and obligations undertaken at Confederation, it was never intended such commerce should bear: And whereas it is expedient that effect should be given to such recommendations, *in so far as it is reasonably possible so to do without disturbing unduly the general rate structure in Canada:*

The last lines, in italics, are important, showing that while the Parliament of Canada felt that relief should be given against the burden imposed upon the trade and commerce of such provinces, since 1912, which the Royal Commission found, in view of the pronouncements and obligations undertaken at Confederation, it was never intended such commerce should bear, Parliament recognized that, (a) the relief was not within the powers of the Board under the Railway Act, and (b) that while it was expedient that effect should be given to the recommendations and report of the Royal Commission, such recommendations should be carried out, with due regard to the existing Canadian rate structure and without disturbing such unduly. The legislation speaks for itself. It provides a reduction, in all tariffs, as from July 1 last, of approximately 20 per cent, in the territory specified in section 2 of the Act. It also provides for compensation out of the public treasury, for all railways who participate in and contribute to such tariff reductions, so that Parliament in removing the geographical disadvantages, to the extent of approximately 20 per cent of tariff rates, provides, by special legislation, for compensation to the railways for the loss, which those railways must bear, in the carriage of goods, under the statutory rates provided by the Act, to the extent of 20 per cent of the tariffs in force before the first day of July last under the Railway Act and built up by this Board as just and reasonable rates for the railway service involved.

VI

Another problem involving study of geographical and economic conditions is involved in the legislation passed by Parliament, with respect to rates on the important commodities of grain and flour.

The wheat fields of Canada are far removed from the seaboard, east and west, and the policy of Parliament, as expressed in its legislation of 1925, in dealing with the Crowsnest Pass statutory rates, imposed by the legislation of 1897, and while removing from this Board, the binding conditions and recommendations of that statute, and leaving this Board unfettered, not only as regards Crowsnest Pass rates, provided by the original legislation and agreement thereunder, but as regards any other Statutes and any other agreement, purporting to impose any such fetters upon the Board's jurisdiction to fix just and reasonable rates on all traffic, it provided by the legislation of 1925, that the rates fixed by Statute and agreement, as far back as 1897, when there was practically only one railway—the Canadian Pacific—operating in that territory, should remain as special statutory rates as the only fetter to the jurisdiction

of this Board; and the justification for such legislation lies in the fact that as a matter of public policy, in the wisdom of Parliament, it was considered essential "in order to encourage the further development of the great grain growing provinces of the West, on which development the future of Canada in a large measure depends, that the maximum cost of transportation of these products should be determined and known, and that therefore, the rates imposed in 1897, as maximum rates on these commodities, within the territory limited by the Act should not be exceeded." Again, it is to be observed that a territorial limitation is imposed by the statute of 1925, so that outside of that territorial limitation the Board's jurisdiction to fix, determine, and enforce just and reasonable rates, and to change and alter rates, as changing conditions, or cost of transportation may from time to time require, shall not be limited, or in any manner affected by the provisions of—

- (a) Any Act of the Parliament of Canada; or
- (b) Any agreement made, or entered into pursuant thereto; whether general in application, or special, and relating only to any specific railway, or railways; and further providing, that this Board should not have the jurisdiction, or power, to excuse any charge of unjust discrimination, or of undue, or unreasonable preference, on the ground that such discrimination, or preference, is justified, or required by any agreement made or entered into by the company.

This important legislation deals with both geographical conditions, as to location of the great grain-growing provinces in their relation to tide-water, and also to the importance justifying Parliamentary interference, of fixing a standard of rates, applicable to those important commodities, produced to a large extent in those provinces.

VII

Another instance of geographical disadvantage, against which the Board has, in the past, found itself without power to remove, is in British Columbia; and lies in the necessarily increased operating costs to both railways, in transporting freight and passengers in that mountainous territory. The facts are set out so fully in the judgment of the Assistant Chief Commissioner that I need not refer to them in detail. Effort has been made, on several occasions, to obtain relief from what is called the "Mountain differential," which now consists of increase in rates through that section. The basis has been reduced until the differential now is upon the basis of one mile in the mountain section being counted as a mile and a quarter under the prairie tariff. But, this differential exists by reason of different conditions existing in that territory involving higher operating costs than those which obtain in the prairie section, and therefore, following the fundamental principles of rate making and rate control, the increased rate forming the differential against the mountain section, and which averages from 15 to 17 per cent, has been maintained by the Board, as a just and reasonable rate, and, no change in conditions having been shown in all that has been submitted in the mass of evidence and protracted argument, upon this subject, in this investigation, must, in my opinion, be maintained. It was contended, exhaustively, during the hearing, both in evidence and argument, that by the terms of Confederation there was an implied contract that the railway company should charge no higher tolls in one section of territory than another through which the railway runs, and the Board was strongly urged on that ground to remove the mountain differential and apply the prairie basis of rates to the mountain section.

VIII

The subject of this mountain differential has been many times the subject of very strong pressure upon the Board by counsel for the province of British Columbia, and counsel for the province of Alberta in previous applications.

I need add very little to what I have already said in this connection, as regards the natural geographical disadvantages of British Columbia as regards increased cost of railway operation, resulting in slightly increased freight rates, especially as the subject has been very fully and very ably dealt with in the judgment of the Assistant Chief Commissioner. The greater portion of the traffic of that province, some 85 per cent, moves under commodity rates, and, as has been shown, only a small percentage is affected by it. The difference in operating costs on both systems of railway operating through the mountains is shown by the evidence, and cannot be controverted. The comparisons of such costs of the two railways, as between themselves and between them, respectively, and the Prairie sections, are set forth in the judgment of the Assistant Chief Commissioner.

The costs of the Canadian National which has the easier grades and longer mileage, are not so large as those of the Canadian Pacific. In his judgment, *re* Province of British Columbia vs. Canadian Freight Association, 30 C.R.C. p. 393 at p. 298 the learned Chief Commissioner of this Board, said as follows:—

From the above it is evident that the tolls now in force were considered by the Board as just and fair, having regard to the conditions prevailing, and recognizing what is known as the "mountain scale," for which a figure greater than the prairie rate is charged, and there the matter rests at the present time. Speaking generally, it is correct to say that differences upon the lines of the Canadian Pacific Railway as between grain rates east and west may be accounted for by this increased mountain scale of one and a quarter to one, as against the prairie rate. The easier gradients of the Canadian National Railway seem to afford no reason for such difference upon the last-mentioned line.

From the above it would seem that the learned Chief Commissioner was of opinion that while, in the circumstances shown, and which are clearly shown by the evidence now before us in this investigation, higher costs of the Canadian Pacific Railway operation of the mountain section appear to justify the differential in rates, that factor does not apply to the Canadian National for the reasons given.

I am of opinion, in agreement with the judgment of the Assistant Chief Commissioner, that the circumstances which have justified the mountain differential in the past decisions of the Board are still present, and that the Board is not justified in making the change asked for in this feature of the Canadian rate structure. It affects but a small portion of the traffic, and can be little burden upon the traffic moving under it, but, on the other hand, its removal would result in a serious financial loss to the railways which they are unable to bear. The rate is as low as conditions will permit of. The conditions of carriage are not "substantially similar," and equality is nevertheless maintained in the basis of these rates, to the greatest extent possible, having regard to those dissimilar conditions which necessitate and justify the differential.

All that was covered by the argument, and in evidence, has been before the Board for many years, on several occasions, in the same or different form. I refer to the case of Attorney General for British Columbia v. Canadian Pacific Railway Company, 8 C.R.C. p. 346, which deals fully with this feature. Also to the Western Rates decision, where it is also dealt with. It has also been the subject of argument before His Majesty's Privy Council for Canada without change.

There being no change of conditions, the rates built up and maintained, upon the principle of fair return, and upon the consideration of increased cost of operation, cannot be interfered with, unless the loss thereby entailed upon the

railways, which is estimated, in Mr. Stephen's evidence at \$1,000,000 per annum, is to be borne elsewhere. Such loss of revenue, as found in the Western Rates Case cannot be "smeared" over the whole system, or part thereof. The principle upon which the whole rate structure, reviewed by us, has been built up since the Board's organization must be adhered to, and I agree that it will not be possible on what is before us, to find any change of conditions which would justify the Board in removing this differential.

IX

The rates on grain from the prairie westward to the Pacific ports are open for review in this investigation. They were the subject of a judgment of the Board dated September 2, 1925, reported above (30 C.R.C. 393). That judgment was sharply contested by the Montreal Board of Trade, the railways and others, and, after lengthy hearing before the Board, the decision was as set forth in the report of that case:—

31 C.R.C. p. 61.

That application is still open in this investigation, in all the features presented in it, for consideration. By the Order therein (Order 36769, dated September 2, 1925) rates on grain and flour moving westward to the Pacific coast for export, were put upon the same basis as though moving eastward for export, which means that the Crowsnest rates, on grain and flour, fixed in 1925 as applied to such commodities "moving from all points on all lines of railway *West of Fort William to Fort William or Port Arthur* over all lines now or hereafter constructed by any company subject to the jurisdiction of Parliament" in the expressed language of the Act of 1925, amending section 325 of the Railway Act, were applied also to grain and flour moving westward to the Pacific for export.

The judgment of the Assistant Chief Commissioner upon that question (31 C.R.C. pp. 97, 98 and 99), deals with the situation fully and, in my opinion, conclusively, and I adopt his reasoning and conclusions.

There clearly was no power in this Board to extend the provisions of a statute, expressly limited in its application, beyond the boundaries of that limitation. The rates in question had been fixed by this Board as just and reasonable rates by the judgment of the Board (XII Judgments, Orders, etc., p. 173) upon the very logical basis described at pp. 180-182 of that judgment; the facts and reasons forming such basis being affirmed and present with us to-day. If Parliament, in the exercise of its paramount authority, had willed to extend the rates beyond the territory it expressly limited as to the territory in which they should be applicable, Parliament in its supremacy, would have so expressed itself, and then, and then only, would the Board's findings in the judgment of 1923, of such rates as just and reasonable rates, have been over-ridden, but Parliament made no such provision. The learned Chief Commissioner, in his Judgment herein referred to and quoted (30 C.R.C. p. 393 at p. 398) states that "it is evident that the tolls now in force were considered by the Board as just and fair having regard to the conditions prevailing etc." Those conditions still prevail: no statute affects them; no ground existed for changing them, and I am strongly of the opinion that the change sought to be made in their structure was not justified, and was beyond the power of the Board to make under the circumstances.

I think, therefore, that these rates, as built up logically, as just and reasonable rates, by the judgment of 1923, above cited, should now be restored.

No question of unjust discrimination can anywhere be applied as regards the effect of these statutory rates upon rates in other localities. They stand by themselves. The decision in *B.C. Coast Cities v. C.P.R.* 7 C.R.C. p. 125 is not

now in point. The Supreme Court of Canada (1925, S.C.R. 155) expressly held that discrimination in rates authorized by Parliament cannot be regarded as unjust or discriminatory and that it was quite within the power of Parliament to provide that, on certain traffic on certain lines of railway, rates shall not exceed stated amounts regardless of any discriminatory effect which the making of such rates may produce. Being outside statutory territory this decision is not affected by the legislation of 1925.

X

I am of opinion that the application of British Columbia for reduction of domestic rates on grain should be dismissed. No case was made out to justify the granting of the application.

XI

Another outstanding and much disputed feature of the inquiry was the application by the provinces of Saskatchewan and Alberta, joined in by counsel for the province of British Columbia, to equalize throughout the west the rates on grain and grain products, as between the main line of the Canadian Pacific Railway and its branches, and to make applicable the rates so equalized to the Canadian National Railways and branches thereof. Branch line commodity rates have been permitted to be maintained at a figure slightly in advance of main line rates on the same commodities. The reason for this principle is set forth in the Western Rates Case, 17 C.R.C. at p. 153, and in cases there referred to.

In Mr. Neal's evidence (Vol. 496, p. 2018 to 2026; 2063 to 2064; Vol. p. 2414 and 2461; Vol. 498, p. 2647 to 2660) he outlines with particularity, the distinctive operating conditions on branch lines, as compared with the main lines, and shows the difficulties and increased cost of operation and distinctive features as to revenue between the two. This principle, however, has not been uniformly acted upon by the railways, inasmuch as in the filing of tariffs of class rates there appears to be very little, if any, difference between rates from branch line points as compared with main line points.

Grain rates in force for some branch line points on both Canadian Pacific and Canadian National lines to Fort William, show increases over Canadian Pacific Railway main line rates varying from 1 to 3 cents per 100 pounds, upon approximately the same mileage. Again rates as between those two railways from points equi-distant from the common point of Fort William vary, but it is contended that such variation is in itself, and in the absence of any express legislation, no evidence of unjust discrimination, although for the same distance and to a common market, because one railway has no control over neither does it participate in the lower rate published by the other railway.

Ashland Fire Brick Co. v. Southern Ry. Co., 22 I.C.C. p. 118 at p. 120 (Case No. 3831).

But our own decision in Dominion Millers' Association in Eastern Ontario milling in transit charge—Board's Judgments, etc., Vol. VII, p. 290 is not of the same definiteness, although milling in transit charge and not the through rate, was involved.

I think, however, that regard must be paid to the legislation following the appeal to the Supreme Court as to Crowsnest rates.

The Parliament of Canada has legislated with respect to rates on grain and grain products, and the rates therefore on these products, applicable to the railways within the territory, and under the conditions in the statute mentioned, viz., the amendment of 1925, are binding upon this Board, and I feel that while not expressly stated in the statute, the Board should give, under the circumstances, the widest and most generous interpretation to the legislation, according to the

true intent, spirit, and meaning thereof, and, I think, that it is within the intent, spirit, and meaning of the legislation, especially having reference to the interpretation to be given subsection 6 of what is now subsection 6 of section 325 of the Railway Act, that the statutory rates should be preserved within the territory, by the railways, subject to them, with uniformity and equality, and that, therefore, I would feel that the Board should endeavour to conform to it according to its conception of its spirit and meaning.

I think that the intention of subsection 6 was to overcome the holding of the Supreme Court, *Crowsnest Appeal* (1925) that rates put in under the Crowsnest legislation stood as statutory rates and were not subject to the charge of unjust discrimination. Within comparable mileage groups, in the territory subject to the 1925 legislation, branch line rates are slightly higher than main line rates—which, but for the legislation, I think is justified by traffic conditions on branch lines. This is alleged to be, under the interpretation of subsection 6 of the 1925 amendment, unjust discrimination, which the statute intends should be removed. I think that effect might be given to this construction of the statute, as regards these rates within statute covered territory. The details, or basis, upon which this can be worked out, may present some difficulty. It is desirable that there should be a scheme provided, which would do the most complete justice, along the lines of uniformity and equality in these rates.

The Board's judgment in the 1922 general rates case, (Vol. 12, pp. 67 and 68) referred to the restoration of the Crowsnest rates on grain and grain products. These rates, applicable to Canadian Pacific mileage groupings remain as the standard of Crowsnest Pass rates, subject to the contention that there should be no variation as between main and branch line rates in the groupings, and that Canadian Pacific Railway Main line rates since the legislation of 1925, should govern those groupings. The meaning of subsection 6 of that legislation is perhaps capable of more than one construction, but bearing in mind that by P.C. 886, it is a direction to this Board that Crowsnest maxima are not to be exceeded in fixing rates on these basic products, and that any other adjustment as between north and south branch line rates would be difficult, if not impossible to make having regard to that direction, a basis is to be found by adopting Canadian Pacific Railway main line rates within the statutory territory and directing that branch line rates be placed on the basis of main line rates from points of equivalent mileage. Other railways in the territory should be ordered to so adjust their grain rates as to meet the rate basis applicable to the Canadian Pacific Railway as the measure of such rates on grain and flour. The Board is applying statutory rates, seeking equality of treatment in such application, and I think that the rates so built up would be just and reasonable in their application under these circumstances in a situation not free from difficulty and danger of injustice. I can foresee that there may be differences and perhaps difficulties in the working out of an exact basis, which will preserve exact equality and uniformity with respect to these rates. If such arise, they must be adjusted, if necessary, by separate application, to meet particular cases of difficulty and confusion.

XII

The city of Quebec and the Harbour Commissioners of Quebec presented, and strongly urged upon the Board, that the rates on grain and grain products, from Armstrong and Port Arthur to Quebec, all rail should be reduced. The proposal, presented to the Board, was that a rate of a fraction over 11 cents from Fort William to Quebec, should be declared by the Board to be a just and reasonable rate on those products. The matter was strongly and exhaustively argued, and in its presentation a great deal of ground was covered.

So far as Crowsnest rates are concerned, as fixed by the amending statute in 1925, a reading of the plain wording of that amendment shows that the rates on grain and grain products, fixed by statute, ceases at Port Arthur, and therefore cannot be applied east of there.

The language of the statute is:—

But such rates shall apply to all such traffic moving from all points on all lines of railway west of Fort William to Fort William or Port Arthur, over all lines now or hereafter constructed by any company subject to the jurisdiction of Parliament.

Then it is urged that the Board should look at the National Transcontinental Railway Agreement with the Government of Canada, chapter 71 (1903), and the statute of 1903, as a traffic circumstance and be governed thereby. By reference to the agreement it will be seen that in consideration of certain concessions, involving large expenditures by the Government of Canada, the railway company entered into the agreement; and section 42 of the Act is referred to by counsel as supporting their argument in favour of the establishment of these rates. Sections 42 and 43 of the agreement read as follows:—

42. It is hereby declared and agreed between the parties to this agreement that the aid herein provided for is granted by the Government of Canada for the *express purpose of encouraging the development of Canadian trade and the transportation of goods through Canadian channels*. The company accepts the aid on these conditions, and agrees that all freight originating on the line of the railway, or its branches, not specifically routed otherwise by the shipper, shall, when destined for points in Canada, be carried entirely on Canadian territory, or between Canadian inland ports, and that the *through rate on export traffic from the point of origin to the point of destination shall at no time be greater via Canadian ports than via United States ports, and that all such not specifically routed otherwise by the shipper, shall be carried to Canadian ocean ports*.

43. The company further agrees that it shall not, in any matter within its power, directly or indirectly advise or encourage the transportation of such freight by routes other than those above provided but shall, in all respects, in good faith, use its utmost endeavours to fulfil the conditions upon which public aid is granted, namely,—the development of trade through *Canadian channels and Canadian ocean ports*.

The statute, except as to ratification of the agreement, does not specify any rates, or tolls; but, in section 42 of the agreement, it does specify "that the through rate on export traffic from the point of origin to the point of destination shall, at no time, be greater via Canadian than via United States ports, and that all such traffic not specifically routed otherwise by the shipper shall be carried to Canadian ocean ports."

By clause 45 of the agreement of 1903 the Grand Trunk Pacific Railway Company covenanted with the Government to arrange to provide upon both Pacific and Atlantic oceans, adequate ocean tonnage for the traffic on the railway, or the Intercolonial Railway, "as may be agreed from time to time." This covenant, incident to the leasing and operating of the Eastern Division, was never performed in whole or in part.

The Crown in 1919 and prior thereto had been making advances or loans to enable the Grand Trunk Pacific Company to carry on and to meet its interest payments. Its operations had been confined to the Western Division. The Crown gave notice to the company that it proposed to cease further advances, whereupon the company gave notice that it would cease to operate the railway. The Minister of Railways was appointed receiver of the company by Order in Council (P.C. 517) dated March 13, 1919, ratified and confirmed by chapter 22 of statutes for 1919. The Minister, as receiver, operated the Western Division, until turned over to the Canadian National Railways for operation. That railway, however, assumed none of the obligations of the Grand Trunk Pacific, and is in no way concerned with, or liable to perform, any portion of the agreement of 1903. The receivership was terminated by Order in Council (P.C. 1101), dated May 27, 1927, which recited the circumstances, and evidences the fact that the Grand Trunk Pacific Railway is defunct. The Government could not therefore enforce any of the covenants or in any agreement it had made.

XIII

By chapter 52, 15-16 George V (assented to June 27, 1925) the powers of the Board "under this (the railway) Act to fix, determine and enforce just and reasonable rates, and to change and alter rates as changing conditions, or cost of transportation may from time to time require, *shall not be limited or in any manner affected* by the provision of *any* Act of Parliament of Canada, or by *any* agreement made or entered into pursuant thereto, whether general in application or special and relating only to any specific railway, or railways, and the Board shall not excuse any charge of unjust discrimination whether practiced against shippers, consignees, or localities, or of undue or unreasonable preference, on the ground that such discrimination or preference is justified or required by *any* agreement made or entered into by the company, etc." Rates on grain and flour, however, are left under Act of 1897.

The wording of the section is plain and emphatic and incapable of any misunderstanding as to its wide and general meaning and application. "Any Act of the Parliament of Canada"—or, "any agreement made or entered into pursuant thereto" must necessarily include, just what the word "*any*" means, viz., Crow's Nest Pass Act and Agreement; The Manitoba Canadian Northern Agreement; The National Transcontinental Act and Agreement; and *any* other Act of the Parliament of Canada, or *any* other agreement made pursuant thereto, of the same or similar, rate fixing character. In the sense in which the word "*any*" is used it includes, with one exception "all" agreements or statutes.

I do not think therefore that the provisions of the Act of 1903 referred to, are now binding upon this Board so as to limit its jurisdiction, under the Railway Act, to fix, determine and enforce just and reasonable rates, and to change such rates as changing traffic conditions or costs of transportation may require.

I realize, however, that there is much force in what is set out in the judgment of the Deputy Chief Commissioner, in support of the export rate asked for. The Order in Council under which we are directed to examine the present rate structure, in effect by emphasizing the policy of equalization, and the encouragement of the carriage of Canadian products to and through Canadian ports, I think lays upon the Board a duty to examine all features at present prevailing under the present rate structure, and, if possible in the exercise of the Board's jurisdiction under the Railway Act, to mould rates in accordance with the policy referred to. I am much impressed, having this in view, with the view of the Deputy Chief Commissioner and would agree in his conclusion that the present through export rate on grain to Quebec may be varied as to the portion Armstrong to Quebec. The reduction proposed is a drastic one, but it has in view a particular object of great national importance which it is our duty to consider as a desirable change in the rate structure committed for our examination. If any less reduction of the export rate referred to would meet the conditions and provide the remedy I would prefer it having regard to the financial position of the railways, but I realize that anything more than the rate proposed would not meet the foreign rate. It is an export rate pure and simple and as such is on a different plane than domestic rates. After very anxious consideration of all that has been submitted, and of the broad sphere of national conservation of such traffic referred for our consideration, I am constrained to accept the conclusions of the Deputy Chief Commissioner. The rates to Maritime ports are quite in a different position and the reasoning as to Quebec is confined to that outlet.

The rate may prove unproductive of the benefits expected to result from it. I have some doubt about that, but I would prefer having regard to all the important factors involved and as an export rate, to broaden rather than contract the manner of dealing with it.

Grain finds its way into the elevators at Quebec from the west by rail and lake in increasing quantities as is shown by the following figures:—

Year	Up to July 9	Total for the year
1923.....	923,804	3,733,936
1924.....	843,151	2,505,631
1925.....	326,241	2,441,288
1926.....	1,133,394	5,918,016
1927.....	3,389,060	8,000,000 (estimated.)

It will be seen by the above table that there is a substantial increase in the last four years, in the movement of this grain via the natural water channel, and that this substantial improvement through such natural channels, available for such traffic, has been effected, so far without any change in the general rate structure as is involved in this application. It is to be hoped that the reduction will stimulate further the export of Canadian grain through Canadian channels, and divert such traffic from foreign channels.

XIV

The application on behalf of the Quebec Harbour Commissioners also asked that the export rate on grain from Bay ports to Quebec and the rate on package freight and general merchandise from Toronto and points west of Toronto to Quebec for export should be placed on the same basis as the rates to Montreal. This, in effect, it seems to me, links up Quebec and Montreal by the same rates for export as is the case of St. John and Halifax. The rate on export grain Bay ports to Montreal is 8.6 cents a bushel; to Quebec, Halifax and St. John, 9.1 cents per bushel. Quebec now takes the rate of the far distant maritime ports, instead of the nearer port of Montreal.

The export rate on general commodities from Toronto and points west thereof in the same grouping, is 2 cents per 100 pounds higher to Quebec and Montreal. I think that these might be equalized as above. In that respect I concur in the view of the Deputy Chief Commissioner.

XV

Grain rates, Fort William to Montreal and Quebec, during the season of navigation, are low and conducive to substantial movement. The outlet from St. Lawrence ports is, of course, useless after navigation closes. The lake rate since 1st June last has declined from 7½ cents per bushel down to 6 cents per bushel. Up to a period between the 15th July and the 1st August between forty and fifty lake steamers have discharged grain cargoes at Quebec.

The rates on export wheat, Bay ports to Halifax, St. John and Montreal, respectively, with distance of haul, as compared with similar factors of haul from Buffalo to New York, are as follows:—

	Miles	Per Bushel
C.N.R. Midland to Montreal.....	383	8-60
C.N.R. Midland to Halifax.....	1,183	9-10
C.P.R. Pt. McNicoll to St. John.....	836	9-10
Erie R. R. Buffalo to New York.....	425	9-10

The rates include elevator charges.

The export rate on wheat, Midland to Montreal, is practically the same as the Buffalo-New York rate, viz., 8-60 for 383 miles, as against 9-10 for 425 miles.

To ship grain in winter from Canadian bay ports to Halifax and St. John for export as ballast in Canadian passenger ships via Canadian railways involves a haul of 1,183 miles to Halifax, and 836 miles to St. John, as against 425 miles Buffalo to New York, at the same export rate, which means that the Canadian railways receive about three-tenths of a cent per ton mile, a losing

rate, and the American railways about three-quarters of a cent per ton mile for the hauls or a 40 per cent advantage to the American railways in getting the wheat on an ocean vessel for export. To this 40 per cent disadvantage to Canadian railways by this route is to be added the advantage of New York, and American Atlantic ports offering similar export rates from Buffalo, in more readily securing ocean tonnage as required, a profitable rate, and for the quantities of the shipments desired to be made.

After the close of navigation grain in storage at Buffalo commands, on an average, a slightly higher price than at Bay ports, because of the facility with which it can go forward according to the exigencies of the export grain trade. The western farmer, patriotic though he is, can hardly be expected to pay for his patriotism by a reduced return from his shipment due to these natural conditions, and he is not unnaturally silent as regards any vigorous claim that his wheat shall follow Canadian channels to and through a Canadian seaport. His interest in obtaining the best price available for his wheat is the interest of this country at large and must be protected. To lower the Canadian rail rate to the seaboard at further loss to the Canadian railways, would not meet the difficulty of ocean tonnage. The loss to Canadian railways would be without compensatory features because of ocean shipping conditions; and it is manifest that a reduction in Canadian rail rates from bay ports to Canadian ocean ports can be readily met, under the figures above set forth, by American railways, who can easily reduce their rates on their shorter and more profitable haul to their Atlantic ports where ocean tonnage is plentiful and retain the business, the net result attained being added loss to Canadian carriers.

Halifax and St. John, as winter ports, handle the grain stored at bay ports, under competitive rates with American railways. I think it is reasonable to conjecture that any lowering of present rates, by any route, to those Canadian ports, would promptly be met by American competitive railways, who have the additional advantage of greater volume of ocean tonnage.

I do not agree that the suggestion of such possible action on behalf of United States competitors is entirely imaginary. United States lines and transportation systems are keenly alive to the situation and would naturally endeavour to maintain the traffic they have and which flows to them through channels now open. Can it be said that the lowering of inland Canadian freight rates, upon grain and flour with a view of diverting the traffic to Canadian ports that American ports now enjoy, will induce American transportation lines to surrender that trade quietly and without opposition to Canadian transportation systems? If they do, they are departing from what is a very ordinary course as between highly competitive systems, for the securing and retention of traffic. That the competitive situation, as between the Port of New York and that of the ports of the St. Lawrence is not overlooked, but that on the contrary is being anxiously and critically scrutinized along the lines and with the objects indicated above, is apparent from the commercial publications of the day. The following quotation, from an article appearing in the *New York Journal of Commerce*, of July 6, 1927, evidences the activity and watchfulness of those interested in the port of New York:—

SAYS PREFERENCES DIVERT CANAL TRADE

BARGE OPERATORS ASK INQUIRY INTO DISCRIMINATION AGAINST NEW YORK

An effort is to be made by members of the Barge Canal Operators' Association to induce the various commercial organizations of the port of New York to use their influence to bring about an investigation of discriminatory practices held to be responsible for the diversion of a large volume of traffic from the New York State Barge canal to both the St. Lawrence and Mississippi, it was learned yesterday.

"The port of Montreal," J. H. Muller, manager of the Canal Division of the Transmarine Lines, said yesterday, "is now handling much of the grain traffic which might be expected to come through the Barge canal to New York under ordinary circumstances. Last season Montreal handled some ninety million bushels as against New York's twenty million bushels. This diversion is due mainly to the special inducements offered at Montreal."

There is no threat in the above suggestion. It is merely what might naturally be expected from business interests, called upon to face a situation which threatens their interests. It would not be surprising, or unusual, from a business point of view if reductions of rates in Canada on that particular class of traffic were met by reductions in American inland rates of transportation. The shorter route to ports more easily available, and where ocean tonnage is more plentiful, would tend to retain the trade in the present channel, while inflicting loss of revenue to the Canadian railways engaged in the traffic, and which loss would be a burden upon those railways, and, possibly ultimately to the Canadian people. Such a result is to be carefully guarded against in deciding upon the most efficient methods to promote and conserve the carriage of our Canadian traffic through Canadian ports.

The exports of Canadian grains via United States ports, and of American grain via Canadian ports, are shown by exhibit F.H. 213, and since 1923, may be summarized as follows:—

CANADIAN GRAIN VIA UNITED STATES PORTS

—	1926	1925	1924	1923
New York.....	79,324,913	92,307,498	67,651,332	75,123,035
Philadelphia.....	14,789,559	23,241,704	20,140,052	22,136,364
Baltimore.....	14,435,370	10,241,635	15,398,606	17,162,665
Boston.....	4,867,948	4,620,343	4,015,728	9,880,504
Norfolk.....	699,500	330,525	2,985,520	1,414,557
Portland.....	7,532,166	6,370,130	7,504,222	18,877,713
Total (bush.).....	121,619,456	137,111,835	117,695,462	144,595,138

AMERICAN GRAIN VIA CANADIAN PORTS

—	1926	1925	1924	1923
Montreal.....	34,933,799	51,890,226	68,659,959	33,704,531
Quebec.....	195,603	198,333	1,385,675	741,017
W. St. John.....	2,958,088	4,184,979	1,239,786	1,491,007
St. John.....	975,920	713,268	514,645	113,688
Total (bush.).....	39,063,410	56,986,806	71,800,065	36,050,243

The larger percentage of Canadian grain exported via American ports goes through New York, Philadelphia, and Baltimore, while most of the American grain for export through Canadian ports comes to Montreal.

The 1926 figures above quoted show, in the detail figures in the exhibit, that in the season of navigation at the port of Montreal (May-November) 37,216,414 bushels of Canadian grain found its way to New York, 3,057,484 to Philadelphia, 5,540,308 to Baltimore, 2,466,819 to Boston and 330,913 to Norfolk, a total of 48,611,938 bushels—while there were diverted to Montreal for export during the same season, 34,933,799 bushels, and Quebec 195,603 bushels, a total of 35,129,402 bushels of American grain, or 13,482,536 bushels in favour of American ports.

The figures (1926) for winter months (January to April and December)—when St. Lawrence ports were closed—show that 73,007,518 bushels of Canadian grain were exported through American ports while 3,934,008 bushels of American grain found its way through the ports of St. John and West St. John. This would be grain from contiguous North Western States of late shipment—or in storage at St. John for shipment on orders.

The conclusion is fairly obvious. The Canadian grain was shipped lake and rail, during lake navigation—to strategic bay ports, there to be ready to go forward for export, at any time, it was sold, and the facilities of getting ocean tonnage suitable for the carriage of the bulk sold at an American or winter port, as against those offering at our maritime ports, plus the shorter haul to the seaboard, and better ocean rates, would be the important factors causing the diversion to the nearest ocean port, for the quicker, more suitable and more economical ocean shipment there available. The farmers and exporters of wheat are concerned with the routing of shipments for export via the shortest and most feasible route, having regard to the requirements of market conditions—and geography and climate favour the American ports for this trade. Canadian railways have met a New York and Atlantic coast rate from Buffalo—by hauling wheat to St. John and Halifax, 836 and 1,183 miles respectively, at the same rate as American railways receive for hauling it 425 miles, and yet the wheat goes to American ocean ports, because the methods of selling and conditions of the grain export business send it there, and I am not so conversant with the intricacies of the export grain business to be convinced that any change would result in those methods of carrying on that business, from making further cuts in freight rates—already unremunerative, or in attempting by low, unremunerative and experimental rates to endeavour to open up new channels, and inspire or induce new methods of marketing export grain through those channels. Upon what is before us I would not be inclined to take the risk involved in the hope of attaining the object desired.

The subject is of wide importance and presents many angles for deep consideration. While it may be found that a solution of all the problems involved is not to be found in drastic reductions of inland freight rates to the Canadian Seaboard, or in the enlargement of facilities for handling grain and flour at one or more Canadian ports, investigation into and comment upon the whole situation would not be out of place even though such may but serve to indicate the extent of the difficulties and complexities with which the grain movement is surrounded as regards every effort to induce the transport of these commodities at least in larger volume than at present, to Canadian ocean ports, and reduce the passage of that traffic, through American channels to American ports.

Those difficulties, in my opinion, are concerned more nearly with, amongst others,—

- (a) The nature and complexity of the grain export business within itself, and the futility of attempting to alter, or vary, the basis upon which such business is carried on, without great danger of loss in the Canadian grain business, which would be visited upon the western farmer;
- (b) The danger involved in providing measures tending to prevent the free shipment of Canadian grain and grain products through all normal and economic channels available to the Seaboard, having regard to the nature and intricate character of the grain business, and of hampering the free marketing of shipments to the markets of the world, in quantities, at times and seasons, and at the best prices obtainable therefor, without causing such a loss to the producing farmers and the Canadian trade generally;

- (c) The uncertainty and unreliability, to the Canadian grain merchants, in finding suitable ocean tonnage available by liner or tramp steamer, for the shipments he sells overseas in the quantities and at the times, when, by the exigencies of the trade, such must be transported to the overseas buyer.

The increase of elevator capacity and facilities, at ocean ports, and the cutting down of inland freights to the Sea are not, of themselves, factors to aid in the solution of such a difficulty. There must be attracted, to our Canadian ports, ocean tonnage in sufficient quantities, and of a character suitable for the grain export business, and readily available thereto according to the character of that business. It is not unnatural that the United States of America, with a population of more than ten times that of Canada, and with a vastly larger import trade, should attract to its ports ten times more ocean vessels than from the ports of Canada. These vessels look for the return cargo. As regards grain, the "liner" would appear to be more suitable for ocean shipment than the "tramp", because, the former is looking for smaller consignments, of "parcels" of grain, while the "tramp" can only be utilized for full cargoes. If Canadian grain were to move in one stream; as it were, to one or more ocean ports in Canada, the "tramp" would probably serve the business, if sufficient "tramp" tonnage could be secured, but the grain business is not carried on in that way. The grain is sold, as it is required overseas, not in large shipments as a rule, but in "parcels," that induce a liner to accept, at a low rate, as "stiffening" cargo, for its return trip; but which a "tramp" steamer would not take, except at an excessive rate.

While Great Britain is the largest buyer of Canadian grain and flour, and there is necessarily a large cargo business handled by large exporters, by tramp steamers making full cargoes out of it, the Canadian grain and flour export business, as a rule, is not carried on, by large cargo shipments. There may be fifty different countries bidding for our grain and flour and there is keen competition for the business of the Canadian grain exporter. The shipments making up the large exportation, distributed as they are, to many countries, are not full cargo shipments; but are in quantities suitable to the requirements of the trade of the country of destination. They are not carried by tramps, but are largely "parcel" shipments carried by liners. As Canadian trade expands, more ocean tonnage will, in the natural course, be attracted to the Canadian ports, east and west; but unless, and until it is certain that ocean tonnage is as readily available, at a Canadian port as at an American port and at rates, which would be as profitable to the Canadian farmer, I do not see that the lowering of inland freight rates to the Seaboard, or large expenditures at ocean terminals are of themselves of conducive benefit in deciding upon economic changes in channels of transportation to the Seaboard.

XVI

Some American grain finds its way through natural channels, rail, lake-and-rail, in open season, to the Port of Montreal. There is an outcry against it, as is indicated by the quotation from the "New York Journal of Commerce" which I have quoted. Therefore, what Canadians are complaining of, as regards Canadian grain finding its way to American ports, Americans are complaining of as regards their wheat finding its way to the St. Lawrence, though in lesser quantity, for shipment through a Canadian port. In both cases, in the dim light we have at present, upon the intricacies, complexities, and highly sensitive refinements of the export grain trade, the traffic would appear to follow natural and economic channels to the sea, and whether those

channels can be closed by either country, and the traffic of each country diverted to its own channels involves broader and more extended and searching scrutiny of all factors and elements involved than is possible in this inquiry, under the limited powers of the Board.

XVII

Under the Railway Act, the duty of this Board is to determine what are fair and reasonable rates for transportation services performed. That duty is affirmed by the Order in Council now under consideration, and is more specifically made clear, if that were necessary, by Order in Council P.C. 2434, dated October 6, 1920, upon an appeal from an Order of the Board of September 6, 1920, and known as "The Forty Per Cent Increase Case." From that Order in Council I extract the following clause:—

In connection with this appeal it must be observed that one of the duties, if not indeed the principal task, of the Board of Railway Commissioners, is to determine upon application, what are fair and reasonable rates to be charged from time to time for the various services performed by public utilities under the jurisdiction of the Board. In such determination there must of course be taken into account, as has been done in the present case, all relevant circumstances such as changes in the scale of wages, and the cost of materials, the effect of competitive means of carriage, whether by lake route or by lines to the south, and such other facts as may be established and as are found pertinent to the issue by a lawfully constituted judicial tribunal. For the purposes of this work the Commission not only has the advantage of hearing the evidence and following the cross examination, but brings to bear the experience of its own members, extending in many cases over a considerable number of years, and the familiarity with railway problems thus acquired. It has, in addition, at its disposal a permanent staff of expert officials trained in the various branches of the work of the Board and able to advise the Commissioners in the many intricate and more or less technical subjects that are before the Board for adjudication. It follows that a decision of the Board so arrived at as to what may constitute under all the circumstances a fair and reasonable rate, could not, except for extraordinary cause, be usefully reviewed by Your Excellency's Advisers. Indeed, for Your Excellency's Advisers to take upon themselves to weigh the evidence adduced and substitute their own judgment for the judgment of the Board upon the question of fact arising on the issue and to be determined upon such evidence would defeat the purpose for which the Board of Railway Commissioners was created and would in the end be highly prejudicial to the public interest.

Under the Order in Council, from which I have quoted, the Board is directed, in arriving at what constitutes a fair and reasonable rate, to ignore the requirements of our great National Railway System, and therefore to base same upon the requirements of the Canadian Pacific Railway—a privately-owned railway corporation. I quote the following language:—

What constitutes a fair and reasonable rate should now be arrived at without reference to the requirements of the Canadian National System and Your Committee recommends that the Order in this case be referred back to the Board to be corrected in its findings in such manner as to determine what are fair and reasonable rates without taking into account at all for the time the Order shall be in effect, the requirements of the Canadian National System.

It has been intimated by the learned Chief Commissioner, in the course of this inquiry, that this direction should continue to bind the Board. While I receive his ruling with deference and respect, I cannot quite recognize the cogency of it, as it appears to me along the lines of the argument of Mr. Fraser, K.C., counsel for the Canadian National Railways, that the Order in Council from which I have quoted, is no longer directory of the functions of the Board as regards ignoring the requirements of the Canadian National, and that, in this inquiry, the Board should apply principles of fair returns to all railways concerned, without regard to the fact that one of them is nationally owned. I think the Canadian National Railway as a great national railway system in Canada, giving the most efficient and satisfactory service over a very large mileage in this country, is entitled to have conserved to it, just

and reasonable rates, built upon the same principles as those which, under the Railway Act, the Board applies to privately owned railways.

However, for the purposes of this enquiry, I will deal shortly with the financial situation of the Canadian Pacific Railway, while reserving my views as above.

The surplus of the Canadian Pacific Railway Company as shown by Mr. Lloyd's evidence is, for 1926, \$7,462,825. The average net surpluses of that railway, during three quinquennial periods, as shown in Exhibit No. 155, in Mr. Lloyd's evidence, are as follows:—

AVERAGE NET SURPLUS

		Average
1911-1915.....	\$10,035,801 on net earnings of	\$ 38,349,937
1916-1920 (War years).....	7,636,353 on net earnings of	40,364,573
1921-1925.....	1,377,635 on net earnings of	37,072,892

It is to be observed, that in round figures the average net surplus for the period of 1916 to 1920, being war years, was \$2,500,000 less than the average net surplus for the preceding quinquennial period. In the period from 1921 to 1925, the average net surplus had dropped by over \$6,000,000 in the average, so that during those latter years, upon average net earnings exceeding \$37,000,000 there was but an average net surplus per year of \$1,300,000, while in the quinquennial periods 1911-15 there was an average net surplus of over \$10,000,000 on average net earnings of \$38,000,000, or about the same as for the last period quoted. And, during the war years, embraced in 1916 to 1920, the average surplus was in round figures \$7,600,000 upon average net earnings of over \$40,000,000.

While working expenses and taxes have grown from an average of \$77,199,518 for the quinquennial period 1911-15 to an average of \$151,205,536 in the quinquennial period of 1921-25 (reflecting the large increase in wages, material and all costs of operation resulting from the war) net earnings—\$38,349,937 as average for the first quinquennial period while increased in the second to an average of \$40,364,573, in the second, are reduced in the third period (1921-25) to \$37,072,892, or over a million dollars less than the average of the first, and over three million dollars below the average of the second quinquennial period. Fixed charges have increased from an average of \$10,533,236 in the first period, to \$13,869,487 average in the last period shown.

The amount of property investment made by the Company in the railway and equipment must be considered and is a vital factor in determining the necessities of the railway upon which to base just and reasonable rates, having in view, in the making of rates the principle of fair return, upon such railway property, held and used for railway service. This is set forth also in quinquennial periods, in Exhibit 156, filed upon Mr. Lloyd's examination. That Exhibit shows the following figures relative to average percentage of surplus earned to the investment in such property held and used:—

EXHIBIT 156, AVERAGE PERCENTAGE OF SURPLUS TO INVESTMENT

	Average
1911-15.....	1.417 on property investment of \$708,293,054
1916-20.....	.910 on property investment of \$839,122,140
1921-25.....	.149 on property investment of 921,814,800

During the first quinquennial period the average was 1.417 per cent upon a property investment for over \$700,000,000 average. During the period 1916 to 1920 containing war years, that average percentage was reduced to .910 per cent on an average property investment of \$830,000,000. Such a shrinkage might be anticipated as the result of war periods, but, for the quinquennial period of 1921 to 1925 the average surplus had again shrunk to .149 per cent on a property investment, average, of \$920,000,000.

XVIII

The question of "fair return," upon property value, held for and used in the service of transportation has been the subject of consideration and direction within its jurisdiction of the Interstate Commerce Commission, as outlined in Mr. Lloyd's evidence, volume 493, pages 1022, *et seq.*

Section 15 (a) of that Act passed in 1920, upon the advice of the Commission, provided as follows:—

In the exercises of its power to prescribe just and reasonable rates, the Commission shall initiate, modify, or adjust such rates so that carriers as a whole—or as a whole in each of such rate groups or territories as the Commission may from time to time, designate—will, under honest, efficient and economical management, and reasonable expenditures, for maintenance of way, structures and equipment, earn an aggregate annual net railway operating income, equal as nearly as may be to a "fair return" upon the aggregate value of the railway property, of such carriers held for and used in the service of transportation.

For the two years beginning March 1, 1920, the Act fixed the "fair return" upon the property value at $5\frac{1}{2}$ per cent. The Commission was allowed by the Act to add an extra $\frac{1}{2}$ of 1 per cent of the property value to make provision, in whole or in part for improvements or betterments chargeable against capital account. This was done and the percentage fixed at 6 per cent during this period. At the present time, the rate has been fixed at $5\frac{3}{4}$ per cent, which has been in force since 1922. I see no reason why Canadian railways should not be allowed to earn a similar rate upon the value of its property held and used in the service of the public. If transportation service is to be maintained in this country in a state of efficiency, suitable for the purposes of the traffic in all parts of the country which it has to carry, I think it is a reasonable business proposition, which will appeal to all classes using or being served by the railways, that such a percentage of fair return should be followed in this country.

It is axiomatic that no railway company, or public utility, can give efficient service to the public at a loss. This Board has always recognized the principle of fair return, and applied that principle, in a fair and just manner, as circumstances have permitted in fixing and enforcing just and reasonable rates. The present learned Chief Commissioner of this Board emphasized that principle in the following remarks quoted from a speech made by him before the Board of Trade in the city of Calgary, Alta., on November 17, 1924, shortly after he assumed office:—

One thing I would like to say to you, something which goes practically without saying, is that the transportation systems of our country require a certain amount of revenue to carry on their work. They require a certain amount of revenue to carry on that work successfully and in a way which will justify the activities in which they are engaged, and enable them also to branch out in the future, so that parts of the country which are as yet untouched by systems of transportation may be brought into the circle, thereby adding to the productive area of the country, and building our prosperity upon a broader and a firmer foundation.

It goes without saying, I remark, that the transportation interests of the country must be looked at, and we cannot by cutting off here and cutting off there, however much it may be desired, alleviate the burdens which may be placed upon individual localities; we cannot pursue that course beyond a certain point.

Let me stop at this point long enough to say that just where that point is, is a matter of inquiry. That inquiry is not an easy one to make; it is one which covers the whole transportation system, which is a varied system, which has many intricacies, which is made up of many component parts, which has lines of different kinds, all under its jurisdiction; all of these details are involved in coming to a conclusion as to what amount in the aggregate is a fair return for the railways to make in order that they may carry on honestly, fairly and prosperously. I leave that subject just with this remark, that I am thoroughly convinced that there is not one of you who will not see perhaps more easily and more quickly than I see it, that carrying relief beyond a certain point, where reduction in freight rates hinders the effective working of our transportation systems, would instantly reflect itself in a lowering of the business life of the country because of a lack of the facilities of which we would be thereby deprived.

And at Regina, Sask., on November 19, 1924, the learned Chief Commissioner further emphasized this fundamental principle of ratemaking in the following language:—

In the first place there is this phase of our national life, in connection with the commercial and transportation interests which must be ever borne in mind, and which I preface with this remark, with which I think we will all agree, I have never yet been where the most violent attacker of our transportation systems has taken the ground that these systems should not be allowed to have rates sufficient to reimburse them for their running expenses and a fair return for the money invested.

We must remember, gentlemen, that there must be levied upon the traffic of the country, the passenger and freight traffic of the country, a sum sufficient to pay for the service which is being rendered, to pay a fair return upon the money which has been invested in them, both by those who may hold stock in the privately owned company, and the rest of us who are all stockholders in the great Canadian National Railways.

I entirely commend and subscribe to the principle stated above, and I confidently present it, for practical application, especially, in the present inquiry where it is important that it should be recognized in dealing with the whole Canadian Railway Rate situation.

The Canadian Pacific Railway Company, in its average return for the quinquennial period of 1921-25, only obtained a "fair return" on its investment of \$921,000,000 odd, during an average of 255 days in each year; so that, as Mr. Lloyd points out, on an average of 110 days a year, for five years, the public has practically the free use of the railway's transportation facilities below cost. The average return, upon the investment as is shown, has been steadily decreasing, and lately, as shown by results, for the month of May and June, the decrease has been marked.

For the month of May, 1926, the net revenue was \$2,448,876. For May, 1927, the net revenue was decreased over the previous year, for that month by \$417,245. There was a decrease in revenue of \$278,397 in 1927 (May), and there was an increase in expenses of \$138,848, resulting in the net decrease noted above. Then taking the six months 1927, to June 30, the figures are as follows:—

SIX MONTHS TO JUNE 30

	Revenue	Expenses	Net
1927.....	\$ 88,842,564	\$ 75,830,264	\$ 13,012,300
1926.....	85,227,786	71,271,099	13,956,687
	Inc. \$ 3,614,778	Inc. \$ 4,559,165	Dec. \$ 944,387

The revenue for six months to June 30, 1927, was the largest since 1920. The expenses for six months to June 30, 1927, were the heaviest since 1920. With a decrease in the net revenue, in 1927, for six months, of nearly \$1,000,000 over that of 1926, and with the uncontradicted evidence that no fair return has been realized by this railway company, upon the present basis of rates, the apt and emphatic warning of the learned Chief Commissioner in the quotations I have made are very pertinent, and a matter of practical application of the basic principle of rate control to existing conditions.

The gross earnings for the month of July, submitted to the Board, show a reduction of \$559,000 as compared with July, 1926. The gross earnings for July, 1926, were \$16,049,000, as compared with \$15,490,000 for July, 1927, leaving the difference stated, as decrease.

XIX

It is pointed out in Mr. Lloyd's evidence, and in statements furnished by the railway company at the request of the Board, that annual wage increases have had to be made, which will decrease the revenues of the company by

\$5,000,000 per annum. The effect of these is already beginning to be felt, and is reflected in the increase of expenses, in the month of June and more so, in July. Ordinary business management, honest and efficient as it must be, would require in the face of this statement, that drastic economies be practised to meet falling revenues, and which economies must necessarily involve a curtailment of the transportation service available to the public, to meet the financial ability of the railway company to furnish it. The requirements of the trade of this country make imperative, as one of the inducements, for the free and satisfactory interchange of commerce, between all parts of this country, that transportation service should be kept and maintained in a highly efficient state, and therefore the aim and spirit of the Order in Council cannot, in my opinion, be obtained by fixing, under the disguise of just and reasonable rates, rates which are unproductive, unremunerative, and, which furnish so inadequate a return that railway companies must retrench instead of expand their service placed at the disposal of the public.

Having regard to above general financial conditions of this railway, as shown by its statements filed with the Board, and to the demands insistently made upon it, in this investigation, for extensive changes in the rate structure, under various headings, which would involve large rate reductions, the estimated figures, as closely as they can be obtained of losses in revenue, under the different heads, of the proposals made, for such changes, may well be referred to. With a falling revenue, the estimated situation of this railway, as from the end of the year 1926, to be faced is as follows:—

Surplus—1926.....	\$ 7,462,825
Deduct wage increase annual—arranged since 1926, and not otherwise provided for.....	\$ 5,000,000
Deduct C.P.R. estimate of increase in fixed charges, over 1926.....	750,000
Deduct estimate of loss in revenue of branch line grain rates reduced to main line basis, eastbound based on year 1926.....	949,573
Loss in revenue (est.) resulting from westbound export grain rates to Pacific being reduced to C.P.R. main line basis to Fort William, based on 1926.....	521,849
Loss (est.) if mountain differential removed (Stephens' evidence).....	1,000,000
Est. loss consequent upon rates on grain at Fort William to Quebec, St. John and Halifax being reduced as suggested and Company were required to meet reduction of 1 cent only in Buffalo—New York rate.....	700,000
Total loss of revenue (annual est.).....	\$ 8,921,422
Deficit or shortage in amount required to pay fixed charges and dividends—annual.....	1,458,597
	\$ 8,921,422 \$ 8,921,422

It will be seen, that although the company's figures are estimated, and apprehensive only, and, it is to be hoped will, in the result, not prove so gloomy, the result of any such rate reductions as are sought and which were pressed upon this Board, as changes which ought to be made in the Canadian railway freight rate structure, can only be regarded with serious apprehension as regards the possibility of this railway company being able to furnish adequate railway service, such as would increase and not reduce the transportation facilities of this country, in terms of the spirit and meaning of the Order in Council. No business organization could contemplate such changes and drastic reductions in revenue, without measuring the time when it would have to cease to do business. For a rate controlling Body, as this Board is, created by Parliament, for the express purpose, as recited in the Order in Council, of fixing, determining, and enforcing, just and reasonable freight rates, based upon the principle of fair return, to make, or to recommend, reductions, or readjustments in freight rates, which would bring any one railway company, giving vast transportation service in this country to a state of financial condition where it has to face the possibility of a deficit,

or shortage, in amount required to pay fixed charges and dividends of nearly one and one-half million dollars annually, would be entirely subversive of the principles of its constitution, of the highest interests of this country and of the true spirit and meaning of the Committee of the Privy Council, which delegated to this Board the duty of investigating the whole freight rate structure.

XX

Now, what is to be the result, if any such changes, as those involving these large reductions in revenue are made? It may be said, as regards the estimate of loss in revenue of \$949,573, resulting from the equalization of rates on grain and grain products to main line rates, that if the reason for so doing is an unjust discrimination, its effect upon the revenue is not a factor for consideration in removing the discrimination.

If that be the case, the result will be serious enough. It would practically leave the railway company without any reserves and consequently without any fair return upon the value of its property used in transportation service. Such a situation as that was emphatically dealt with by the Board, as recently as February this year, in the case of the Bell Telephone Company of Canada, reported volume XVI, Judgments, Orders, etc., of the Board, p. 230, where rates of public service were placed upon a basis of return, which would leave a surplus of 2 per cent over all charges and dividends. The whole loss of revenue involved must be made up somewhere, so that the railway company may be maintained and assured, in a position, in which it can give the transportation service expected of it, and to expand that service, as the trade of this country increases and its commercial conditions require. That is a vital necessity, as a consequence of the opinions of Council in submitting the matter of the whole freight rate structure for investigation, and I am sure, from a reading of the Order in Council that no such calamitous results as those indicated were for a moment contemplated, in referring such a matter to us for investigation. From what sources then is this deficit to be made up? It cannot be "smeared" over the whole freight rate structure. It is not practicable to do so. That was decided as far back as the Western Rates Case 1914 and is a sound proposition. It would mean that those not enjoying, and not served by the special features involved in the changes would have to pay their share in freight rates, now found to be just and reasonable, by increase thereof. If there is to be a general freight rate increase throughout this country, on a general percentage basis, that will be a result which I fancy was not in contemplation of the Privy Council in remitting the inquiry to this Board. Such would have the same results as above outlined. The rates must of themselves at the time of their creation, be found to be just and reasonable and on the basis of yielding a fair return. It is palpable, that this Board would be entirely forsaking its functions if it were to act upon any different principle. The Board cannot guess where loss of revenue such as this is to be made up neither would it avail, or would it be a proper, or reasonable exercise of its functions to build up and put into force rates involving such results of financial loss and put them into force with the pious hope, whether believed in or not, that the loss or revenue entailed would be made up somewhere, at some future time, and in the meantime cripple the transportation companies, prevent adequate and efficient railway service and inflict injury upon the shipping public and obstruct the free interchange of commerce to the detriment of the public. Such a result, disastrous, as it will undoubtedly prove to be to the interests of this country, cannot be contemplated, under the circumstances presented to us and plainly exhibited in this inquiry. We must start on a sound basis and then build on it.

XXI

The foregoing observations apply with equal force to the financial requirements of the Canadian National Railways. That National System is entitled, in common with all other railways, to have its rates maintained and assured to it, under the Railway Act, upon the same principle of fair return. The dicta of the Chief Commissioner, upon that principle, which I have quoted, is an affirmation of all the decisions of the Board upon the question, and forms a cardinal principle of rate building and rate control, and must be universally respected and applied. Because the National Railway is owned by the people of this country is no excuse, or justification, for relaxing that principle, to the detriment and loss of that railway system, which loss must be borne and paid in additional taxation by Canadian people, thus arrogating to this Board tax imposing functions in abuse of its powers.

XXII

There are many subjects involved in the inquiry to which I have not referred. They are referred to elsewhere in the judgments of the Board. I have endeavoured to express my opinion upon some of the outstanding ones, and my views, as regards those subjects, while general, are based upon what is before us in evidence and argument.

I am opposed to the removal of the mountain differential rates, and to the extension of Crowsnest rates, or any export rates built upon, or on a parity with those rates, from Armstrong, Fort William or Port Arthur to the Maritime ports and those applications fail, and should be dismissed.

As to export grain rates westward to Pacific ports, for the reasons stated I think that the logical basis of rates is that prescribed by the Board in its 1923 judgment I have referred to. If these rates were to be put upon the same basis as rates eastward to Fort William, Canadian National mileage, Edmonton to Vancouver, should govern the Canadian Pacific rate Calgary to Vancouver, viz., 766 miles.

I am willing, under the special circumstances shewn, though with some misgivings, that the Canadian National Railways be ordered to publish a tariff showing a rate of 18-34 per 100 pounds on export grain from Port Arthur, Fort William, Westfort and Armstrong, Ontario, to the city of Quebec, and that all railways file tariffs showing the same export rates to Quebec port as to Montreal on export grain from bay ports, and all export traffic from Toronto and points west thereof.

In making these observations I have endeavoured to keep in view that the investigation required to be made by the Order in Council of the Canadian freight structure calls only for the conclusions of the Board as the body constituted under the Railway Act "with full power to fix, determine and enforce just and reasonable rates." No question of public policy is within the scope of the investigation, as I read the Order in Council, because no such questions are within the Board's functions as defined by the Railway Act. If I am right in this view, this Board, within its jurisdiction, is asked to review the rate structure, and under the powers it possesses under the Railway Act, to make such changes in that structure as it considers will best fulfil the requirements of the Act. If involved therein, or arising thereout, questions of public policy present themselves, they are not for this Board to consider or pass upon; the duty of the Board is confined to its administrative functions under the Act as that Act is made binding upon it by the paramount power of Parliament. The Order in Council, as framed, invokes and requires the full performance of those duties.

COMMISSIONER LAWRENCE:

I concur in the judgment of the majority of the Board in respect to the differential mileage allowed the Canadian Pacific Railway Company in the Mountain district.

In evidence at p. 2312, Vol. 497, Mr. Neal of the Canadian Pacific Railway states: "The actual total lift westbound from Medicine Hat to Calgary is 2,319.96 feet, and eastbound it is 937.87 feet." He also states at p. 2313 that "the actual fuel consumption on the British Columbia district for the year 1925 was \$546,674. That is, the fuel consumption in pusher service, making total pusher expenses \$672,133.63."

At pp. 1935-1955, Vol. 496, Mr. Neal outlined in detail the tonnage that could be handled over each subdivision Vancouver to Calgary. He also gave particulars of the tonnage that could be handled over each subdivision west from Calgary to Vancouver. At pp. 1932-1933, in answer to a question Mr. Neal stated that the average equivalent gross tonnage per train which a 210 per cent engine would handle from Calgary to Fort William is 2,723 tons, while the same class engine between Calgary and the coast would pull 1,554 tons, making allowance in each case for the use of pusher engines in the territory where these engines were used.

At pp. 1970-71, Vol. 496, the following evidence in regard to expense is submitted by Mr. Neal:—

A further cause of expense in the mountains is the differential in rates of pay as compared with the prairie rates. In other words, it costs for wages for train and engine crews to haul a train 100 miles, based on the rate of pay at the mountain rate, \$31.60 as compared with \$27 for the same service on the prairie. Other classes of employees in British Columbia receive a premium over the Prairie rates, as has already been mentioned in the case of train crews. For example, agents are paid 6 per cent more, relief agents 4.4 per cent more, and despatchers and operators 8 per cent more.

The speed of trains is retarded by Mountain conditions as compared with the prairies. This is not due alone to grades, but to general operating difficulties which exist in the mountains, such as curvature, necessity for cautious running, and more frequent inspection of equipment en route. The results include increased fuel consumption, and in many cases extra wages in the shape of overtime.

The average speed of freight and passenger trains, according to working timetables is as follows.—

West of Calgary: Summer, 11.1 miles per hour—

Mr. PITBLADO : Is that freight?—A. This is freight trains. Summer 11.1 miles per hour. Winter 11.3 miles per hour.

East of Calgary, 17.8 miles per hour in summer; 13.6 miles per hour in winter.

Passenger trains, west of Calgary 23.9 miles per hour. East of Calgary 34.7 miles per hour.

Q. Is that both summer and winter?—A. Yes, sir.

Q. Besides the extra wage cost and the smaller average size of train in the British Columbia district, it is our experience that fuel consumption is proportionately higher than in the case of train movements in what we usually speak of as level country. To place comparison on a uniform basis which can be used for measuring transportation and engine efficiency on all parts of the system, it is customary to compute the number of pounds of coal consumed per 1,000 equivalent gross ton miles. On the prairie districts in 1925 it was from 88 to 126, and in British Columbia 164. That is taking the maximum and minimum figures.

Many more figures might be quoted from the evidence in respect of the expensive operation in this district, but I think the above figures are sufficient to show that the cost of operation in the Mountain district is greater than that on the Prairies.

I think that, under the circumstances, the application to remove the mountain differential and apply the prairie basis of rates to the Mountain section should be dismissed.

BRANCH LINES

I quote the following excerpt from the evidence of Mr. Neal at pp. 2018-2019, Vol. 496:—

Q. We have heard a good deal from time to time as to the movement from branch line points as compared with main line points. What would you say as to the different conditions that apply as between branch line points and the main line?—A. Well, relatively, a branch line movement, from my knowledge, I would say is more expensive, because there is more picking up, or peddler service, compared to the total traffic movement that there is on the main line. By that I mean, that if you have got one way freight train, and ten through freight trains, your average cost necessarily is lower than if you have got nothing but way freight trains, and on most branch lines you have got nothing but way freight or pick-up trains, or switch trains, whatever you want to call them. They are more expensive, because instead of getting out of their initial terminal and going right through to their objective terminal, they have to stop at every station and switch off or take on cars, so that branch line operation, necessarily, is more expensive, on a unit basis, than main line operation.

Also there is this fact that by virtue of there not being such density of traffic on branch lines, they are not maintained at the high main line standard, either as to bridges, or rail, or ballast, because the traffic is not there, therefore, you cannot operate the heavy locomotives on those branch lines that you operate on the main line. And that means more trains, more engine men, conductors and trainmen, and more wages, and more coal, so that branch line operation, in this respect, is obviously higher than your main line operation is.

Q. In comparison with the traffic?—A. Yes. And, at the same time, you must remember that on these branch lines there must be some train service maintained even when your traffic is light. You cannot close them up entirely, and, under winter operating conditions, it is necessary to keep the line open although you may only operate three trains a week. The line must be maintained, it must be kept open, and, therefore, that element in your tonnage cost of operating that branch line is a considerably larger factor than it is on your main line where you are operating a number of passenger trains, and perhaps a considerable number of freight trains.

From the above quotation, and the amount of revenue involved, namely \$949,573, I think that there should be a higher rate on the branch lines than on the main line, particularly on the branches north of the main track, but will concur in the judgment of my colleagues that the rate on branch lines be reduced to that of the main line track for the reasons set out by them.

RATES—NATIONAL TRANSCONTINENTAL RAILWAY

I agree with the judgment of the Assistant Chief Commissioner in respect to extending the Crowsnest rate east from Fort William, Westfort and Armstrong, Ontario, to Quebec.

However, owing to the special circumstances and conditions, I am disposed, though with a great deal of hesitation, to agree that the application of the Quebec Harbour Commission may be granted; provided, however, that such reduction is confined entirely to grain for export, via the city of Quebec, and not further extended or taken as a fair and reasonable rate in any district. Also, that all railways file tariffs showing the same export rates to Quebec as to Montreal on export grain from Bay Ports, and on all export traffic from Toronto and points west thereof.

I concur in the judgment of the Chief Commissioner in regard to the following questions:—

- (a) Transcontinental rate scale;
- (b) Terminal Tariffs;
- (c) Different standard mileages, east and west;
- (d) Domestic grain rates to British Columbia.

COMMISSIONER OLIVER:

Conclusions regarding certain matters which were considered by the Board during the General Freight Inquiry.

- (1) Rates Eastbound on Grain and Flour from the Prairies to Lake Superior ports.
- (2) Rates Westbound from the Prairies to Pacific ports.
 - (a) Grain and Flour for Export.
 - (b) Merchandise rates (both ways).
 - (c) Grain and Flour for Domestic use.
- (3) Rates from the Prairies to Atlantic ports on Grain for Export.

I

RATES EASTBOUND ON GRAIN AND FLOUR FROM THE PRAIRIES TO LAKE SUPERIOR PORTS

On July 8, 1925, the Board of Railway Commissioners made two Orders in pursuance of certain amendments to Section 325 of the Railway Act of 1919, which had been assented to on June 27, 1925.

The most important of the amendments in question provided that rates on grain and flour moving from all points west of Fort William to Fort William or Port Arthur, over all lines of railway then or thereafter constructed by any company subject to the jurisdiction of Parliament, should be governed by the provisions of the agreement made pursuant to Chapter 5 of the Statutes of Canada, 1897, generally known as the Crow's Nest Act.

In respect of this provision, the Board ordered that the Railway Companies affected,—

File such tariffs effective within fifteen days from the date of this Order as may be necessary to implement the provisions of the said Section 325 of the Railway Act, 1919, as amended.

The second Order of the same date referred to a provision of the 1925 amendment to Section 325 of the Railway Act of 1919, which removed the rates on westbound traffic from eastern Canada to the prairie west on certain commodities, from control by the terms of the Crow's Nest Act to control by the Railway Board.

In respect of this provision of the Act the Board ordered that,—

On the commodities aforesaid, the Canadian Pacific and the Canadian National Railway Companies restore, effective within 15 days from the date of this Order, the rates which were in force on July 6, 1924.

The purport of the first-mentioned Order was to require that rates which were being charged on grain and flour eastbound to Fort William that were higher than those fixed by the Crow's Nest Pass Agreement, should be reduced to the level of the rates fixed by that Agreement, within fifteen days, that is by July 23, 1925.

The purport of the second Order was to permit the railways to increase their rates on certain commodities westbound from certain points in eastern Canada to western Canada to a level considerably above those provided by the terms of the Crow's Nest Agreement. This Order also became effective on July 23, 1925.

In the result, the Order permitting the railways to increase westbound commodity rates was promptly honoured, and the increases became effective on July 23, 1925. But there was no like action in respect of the Order for the equalization downward of eastbound rates on grain and flour; and, at this date, the rates on grain and flour eastbound to Fort William are exactly the same as

on June 27, 1925, when the Act of Parliament was assented to, and as they were on July 8 of that year, when the Order of the Board in pursuance of the Act was made.

On July 31, 1925, the Attorney General for the Province of Saskatchewan wired the Board giving instances of rates on grain from points in that province then being charged, which were above the maximum permitted by the terms of the Board's Order of July 8, 1925, and asking that the Board take steps to secure the enforcement of its Order, by the reduction of these rates. Similar protests were received from time to time from other parties to the like effect. The province of Saskatchewan is the one most vitally interested in the compliance of the railways with the Order of the Board, both because it is the largest grain producer, and because it is in that province that inequalities of rates are chiefly complained of.

Not only have the railways not made any changes in their eastbound grain rates since the Order of July 8, 1925, was issued, but on the several occasions when the matter was being publicly considered by the Board, they have argued in defence of that position that the rates now existing do as a matter of fact conform to the terms of the Crow's Nest Act.

If I have been able to understand their argument, it was—First, that the Crow's Nest rates as established by the Act, varied in their per mile charge from various shipping points to Fort William, therefore a standard mileage could not apply throughout the area affected by the Order, and that the varying rates then and now in force were in fact in compliance with the Board's Order of July 8, 1925; and—Second, that the railways were entitled to charge higher rates on branch lines and secondary trunk lines than were permitted by the Crow's Nest Agreement on the main line of the Canadian Pacific Railway.

Under Sections 314, 316, 317 and 319 of the Railway Act, the Board is empowered to require equality of tolls and facilities on the part of the railways. In these sections it is provided that,—

- (a) There shall be equal tolls for equal service;
- (b) The Board is empowered to determine what constitutes equality of service;
- (c) Wherever there is a difference between the tolls charged the people of different districts for similar services by any railway, the burden of proving that the lower tolls do not amount to an unjust discrimination,—“shall lie on the company.”

There can be no doubt that the sections of the Railway Act above referred to make specific provision for equality of rates—that is a standard mileage rate—over each railway system; subject to such variations as in the opinion of the Board are justified by conditions; the burden of proof of justification for any such variations being specifically placed upon the railways.

Whatever may have been the facts as to variation of grain rates for equal service under the Crow's Nest Agreement—which applied only to the Canadian Pacific Railway and was made before the Railway Board was constituted—there is no room for difference of opinion as to the express terms of the Act of 1925 in its application to all railways west of Fort William, or of the duties and powers of the Board under its provisions. The amendment changes subsection (5) of Section 325 of the Railway Act of 1919, and adds the following proviso:—

Rates on grain and flour shall, on and from the passing of this Act, be governed by the provisions of the Agreement made pursuant to Chapter 5 of the Statutes of Canada, 1897, but such rates shall apply to all such traffic moving from all points on all lines of railway west of Fort William to Fort William or Port Arthur, over all lines now or hereafter constructed by any Company subject to the jurisdiction of Parliament.

This proviso of the new subsection (5) of Section 325 of the Railway Act places all lines of railway west of Fort William in the position of a single system, subject to the statutory grain rates of the Act of 1897.

The amendment of 1925 then adds subsection (6) to Section 325, as follows:—

The Board shall not excuse any charge of unjust discrimination, whether practised against shippers, consignees or localities, or of undue or unreasonable preference respecting rates on grain and flour governed by the provisions of Chapter 5 of the Statutes of Canada, 1897, and by the Agreement made or entered into pursuant thereto, within the territory in the immediately preceding subsection referred to, on the ground that such discrimination or preference is justified or required by the said Act or by the Agreement made or entered into pursuant thereto.

The obvious purpose of subsection (6) is to place all the railways included in the proviso of subsection (5) in exactly the same position as to control and adjustment of grain and flour rates by the Board; while the proviso itself expressly states the standard to which all the grain and flour rates affected by such subsection (6) shall be adjusted.

I can only understand this subsection to be a definite instruction to the Board to establish a single standard mileage rate on grain and flour from all prairie points to Fort William. Unless such equalization were intended, there would not seem to have been any purpose to be served by Parliament in passing the proviso of subsection (5), and still less in passing subsection (6), which applies only to it.

C.P.R. Main Line Rates the Standard

The amendment of 1925 having provided for uniformity of eastbound grain rates throughout the prairie west, the question remained, suggested by the contentions of the railways, as to whether the lower per mile rate on the Canadian Pacific Railway main line, as it was in 1897, or the higher per mile rate on certain of the branches of that date, should be taken as a rate basis under the Board's Order of July 8, 1925. So far as the Canadian Pacific branch lines in Manitoba and eastern Saskatchewan were concerned, the per mile rates on grain and flour were and still are no higher than those on the main line. But on the Prince Albert and Edmonton branches of the Canadian Pacific in 1897, the rates were somewhat higher. These two branches were leased lines. They were not the property of the Canadian Pacific Railway. Because they were under lease for a comparatively short term, the rates were temporary in their nature and were, during the period of lease, kept at a level above those on the main line and on other branches. The Prince Albert branch passed from the control of the Canadian Pacific Railway in 1908. The Edmonton branch has since been acquired by it. On both lines all rates except those on grain and flour are now on the same per mile basis as on the Canadian Pacific main line.

Under such circumstances, it does not appear to be arguable that the standard mileage rate for the whole west should be fixed on the basis of the temporary rates on two branch lines, instead of on the rates on the main line, which, with the exception of a short period under special legislation, have remained fixed at the same level ever since the Act of 1897 became effective.

Whether or not the proviso of subsection (5) and its supplementary subsection (6) are accepted as a definite instruction to the Board to establish a single mileage standard of grain and flour rates in the territory west of Fort William, there can be no doubt that under the provisions of the sections of the Railway Act hereinbefore referred to, and the amendment of 1925, the Board has full power to establish such a standard. In my opinion the interests both of the grain producers and of the railways can best be served by its establishment.

The suggestion has been made that because the proviso of subsection 5 of the Act of 1925 states that rates on grain and flour shall "be governed by the provisions of the agreement made pursuant to chapter five of the Statutes of Canada, 1897," the Board has not the power to readjust the rate groupings on the C.P.R. main line. If the rates which were in existence and were recognized in the reductions made by the Crowsnest Act of 1897 are in fact beyond the Board's power of readjustment, then the abnormal rates on the Prince Albert and Edmonton branch lines prevailing in 1897, and long since abandoned, must be reinstated. Their alteration must also be beyond the power of the Board. This contention is in direct opposition to the expressed intent both of the proviso of subsection 5 and of subsection 6 of the Act of 1925. The proviso of subsection 5 declares that the Crowsnest rates shall prevail throughout the prairie region and subsection 6 specifically empowers the Board to adjust those rates so that they shall not be discriminatory. Under the provisions of subsection 2 of section 317 of the Railway Act the Board has always permitted the railways to group stations for rate making purposes, as an exception to the specific provisions against discrimination contained in section 314. It is not conceivable that the Board has the power to establish rate groups and has not the power to readjust them, so as to reduce their necessarily discriminatory features as much as possible.

Branch Line Rates

In regard to the second contention of the railways that they are entitled under the anti-discrimination provisions of the Railway Act to charge higher rates on branch lines and secondary trunk lines than those fixed by the Act on the main line of the Canadian Pacific Railway, they argued that as actual costs of haul were somewhat greater on branch lines and secondary trunk lines, because of these lines being of less perfect construction than the Canadian Pacific main line, they were entitled to charge higher rates for grain traffic moving over them.

The question of charge for railway service has two sides. The customer who creates the traffic must be considered in framing the railway rate structure as well as the railway that hauls it. Unless traffic is created, there can be no railway earnings in hauling it. So that in fixing railway rates, it frequently becomes necessary in the interests of railway customers, to make an equal charge for two similar services of quite unequal cost of haul. If there are two adjacent business centres served by separate railway systems or by different lines of the same system, the cost of railway operation to the one place being greater than to the other, if the charge for railway service were based on the respective costs, the centre paying the higher freight rates must lose business, while its competitor would gain. In such case, the railway serving the place of decreasing business, correspondingly must lose traffic. Therefore, in the interests of the railways as well as of their customers, the principle of equalization of rates on the basis of equality of service, instead of on equality of cost, and having regard only to difference in mileage, has been established and universally accepted. Further in regard to mileage, it is a definitely and universally established practice that where there are two or more railway lines giving service to a certain point, the mileage rate on the shortest line governs the rates over all the lines concerned.

It is a fact that there are basic differences between the rates in central Canada and the prairie west; also between those of the prairie west and British Columbia. Recent legislation has established a basic difference between the rates in the Maritime Provinces and those in central Canada; but within those great divisions there are no differences of rates either passenger or freight, no matter what the difference in the cost of construction or operation of the various lines may be. Except in the case of the regional divisions above mentioned,

the principle of equal charge for equal service, without regard to local differences in the cost of the service, is recognized throughout the railway rate structure of Canada. The sole exception is in the case of grain rates in the prairie west.

Owing to less substantial and therefore less costly construction on branch and secondary trunk lines than on the main lines of the two chief railway systems on the prairies, the powerful, and therefore heavy, locomotives used on the main lines cannot be used on these branch and secondary trunk lines. The Canadian Pacific Railway uses a locomotive of 210 per cent rating and upwards on the main line but on the other lines the maximum is 155 per cent. This of itself means higher cost of actual haul on the branches; and the higher cost of haul on lines of a lower standard of construction is the basis of the demand by the railways for higher rates on these lines than on the main line.

It is of course a fact that the haulage of a ton of freight over a cheaply built branch, upon which only locomotives of minimum power can be used, and where traffic is delivered or picked up from station to station, must be more costly per ton than the haulage of heavy through trains by powerful locomotives over well built main lines. Besides the volume of traffic on the main line cuts down the overhead as it is not cut down on the branch. Considered as a separate enterprise, there is probably not a branch line in the prairie west that would show a profit on operation at present, or even at much higher, rates. And yet both railway systems are increasing their branch mileage from year to year.

The fact is that a main line without branches would be as unprofitable as branches without main line connections. The long main line haul under highly favourable conditions is what gives the railroads their net returns. But a single main line in such a region as the Canadian west could not secure enough traffic along its location alone to profitably employ the costly facilities which it provides. In order that the main line may be profitable it must have traffic and it can only get sufficient volume of traffic by means of branches. The railway system is made up of its main line and branches, each playing an equally important part in the general scheme of producing profit by giving service. It is not possible to disassociate one from the other and produce the desired result.

Of necessity the branch line mileage on the prairies is immensely greater than that of the main lines. Between Lake Superior and the Rockies, the two great Canadian railway systems have 14,360 miles of branch and secondary trunk lines, as compared with 2,764 miles of main line. To penalize producers served by branch and secondary trunk lines, as compared with those served by main lines, to the extent of one to three cents per 100 pounds on their grain is to strike at the very root of production, when every interest of the nation demands its increase.

Class rates on merchandise, commodity rates generally and express and passenger rates, as well, recognize main line and branches of each railway system as a single unit for purposes of operation and rate making. In every case the per mile rate applies without regard to whether the traffic affected moves over main lines or branches. Coal, lumber and grain are commodities locally produced in the prairie provinces. The values are low compared with tonnage. The two former are carried at the same per mile rate over main and branch lines throughout the prairie west. No reason was given during the hearing why grain should be treated differently. The standard, if not the only reason, given for branch line construction in the west is the grain traffic. It would seem to be an inequitable rate adjustment if the grain which was the occasion of the branch being built were to be the only traffic hauled over it at a per mile rate higher than that prevailing on the main line.

In my opinion no evidence was brought before the Board at any time during the lengthy and numerous hearings that were given which showed any such

difference between the actual cost of haul over branch and secondary trunk lines and over the main lines in the prairie west as would justify the difference in grain rates which were the cause of complaint by the provinces of Saskatchewan and Alberta.

On this statement of facts and in view of the further fact that the Canadian Pacific Railway was the contracting party in the agreement of 1897 and was then the only system having a line across the whole prairie region, in my opinion the Board, in giving effect to its Order of July 8, 1925, would not be justified in adopting any other rate basis than that which applied in 1897, and which now applies to the Canadian Pacific Railway main line between Fort William and Calgary; having regard, however, to the fact that the Board has full authority under subsection (6) to adjust such existing inequalities in mileage rates as may be found to exist between points along that line; and to fix proportionate rates from points at greater distances from Fort William than were covered by the original Crowsnest Agreement.

Adjustment of Main Lines Rates

As already stated, on July 31, 1925, the Attorney General of Saskatchewan filed with the Board by wire a protest against the rates on eastbound grain then being charged by the railways, which, he asserted, were in excess of the limitations imposed by the Act of 1925 and made effective by Order of the Board of July 8 of that year. This protest from the Government of the province most affected by the eastbound rates on grain definitely raised the question as to what these rates should be.

On the filing of the protest of the province of Saskatchewan, in my opinion it became the duty of the Board to define the rates which, by the Order of July 8, it had declared to be in force after July 23, 1925.

As the rates in force on the date that the order was issued have not been altered by the railways up to the present time, in my opinion it has now become the duty of the members of the Board to state as definitely as may be convenient what in their opinion the rates should be.

The purpose of the Crowsnest Act of 1897 was to reduce rates and that having been done, the effect was to constitute these rates as reduced a fixed maximum. The question of the equalization of rates did not arise until the Railway Board was established and empowered by the Act of 1903. The primary reason for the existence of the Board, as defined in the Act, was that it should be the means of securing due and reasonable equalization of rates.

In accordance with accepted railway practice, the present adjustment of grain and flour rates on the Canadian Pacific Railway main line eastbound to Fort William gives or purports to give a proportionate reduction in the per mile rate as the mileage from Fort William increases. Following are the grain rates in cents per 100 pounds from points on the Canadian Pacific Railway main line, Winnipeg and west, with the intervening mileages. Each point given is the most westerly of the group taking the rate shown:—

From	Miles	To	Cents
Winnipeg.....	420	Fort William.....	14
Burnside.....	63	Winnipeg.....	15
Brandon.....	70	Burnside.....	16
Griswold.....	24	Brandon.....	17
Broadview.....	107	Griswold.....	18
Qu'Appelle.....	59	Broadview.....	19
Moose Jaw.....	75	Qu'Appelle.....	20
Parkburg.....	34	Moose Jaw.....	21
Swift Current.....	76	Parkburg.....	22
Maple Creek.....	84	Swift Current.....	23
Kininvie.....	108	Maple Creek.....	24
Gleichen.....	71	Kininvie.....	25
Calgary.....	52	Gleichen.....	26

Although the rates from the several stations in the same group are not in fact equal in regard to mileage, and therefore are in violation of the express terms of Section 314 of the Railway Act, under the provisions of Section 317 such grouping of several stations under the same rate may be permitted at the discretion of the Board. Subsection (2) of Section 317 says:—

The Board may by regulation declare what shall constitute substantially similar circumstances and conditions or unjust or unreasonable preferences, advantages, prejudices or disadvantages, within the meaning of this Act.

These station groups vary on the main line from three in the 24 miles between Brandon and Griswold to fourteen between Griswold and Broadview in 107 miles. While it is no doubt quite reasonable that several grain shipping stations should be grouped together under the same rate, it does not seem fair that one group should cover 24 miles, as in the case of Brandon to Griswold, and the adjoining group 107 miles, as in the case of Griswold to Broadview. The material result of the smallness of the Brandon-Griswold group is that five or six important grain-producing points located westward from Griswold are and have been paying one cent per 100 pounds over and above the rate their mileage from Fort William entitles them to. That is, they have been included in the next westerly group, which being further from Fort William, pays a cent per 100 pounds higher rate.

The present groups are no doubt as they were in 1897, and the Board has full power to maintain them. But, in my opinion, as already stated, the Board is instructed by the express terms of subsection (6) of the amendment of 1925 to remove such extreme instances of discrimination as the one above noted.

In connection with the subject of the readjustment of existing groups, I desire to point out that a difference of one cent per 100 pounds in the price of grain delivered at two adjacent railway stations means that business interests located at the station where the higher price is being paid of necessity enjoy an important advantage over their rivals of the next station six to ten miles distant, at which, owing to the higher rail rate to Fort William, the lower price must be paid. This condition occurs in all cases as between the station at which one group ends and that at which the next group begins. It is a condition which cannot be avoided; but I desire to offer a suggestion by which it may be minimized. If the groups were cut in half as to size and doubled in number, the difference in rates from one group to another would be only half a cent. This would reduce the respective advantage and disadvantage of the rival towns at meeting points of the several groups to a point at which it would not be so seriously felt. I desire to point out that with the more intensive business methods of to-day a difference in grain prices of a cent per 100 pounds as between two adjacent railway stations (and towns) means a great deal more than it did twenty years ago. I do not see that the change to smaller groups would make any serious difference to the railways, while I believe that it would be of very great advantage to the section of the public directly affected by the present sharp differences in rates.

I note that on the Edmonton, Dunvegan and British Columbia Railway, now operated by the Government of Alberta, there is in most cases a difference of only half a cent from group to group, instead of one cent as the length of haul increases.

Fully ninety per cent of the grain of the prairies west is produced in the area lying between Winnipeg on the east and the railway centres of Edmonton, Calgary, and Lethbridge in the west. This area is served by six railway lines over which traffic moves from the three western centres mentioned to converge at Winnipeg on the way to Fort William. From Moose Jaw on the Canadian

Pacific main line, the Outlook branch extends northwesterly to Lacombe which is on the most direct rail line connecting Calgary and Edmonton. This constitutes a seventh line over which grain moves eastward as far as Moose Jaw under the same conditions as on the six through lines. As the Canadian Pacific main line is one of the six through lines and as the comparative distances and traffic conditions generally are similar on all, the rates on that line constitute a standard by which the rates on the parallel lines may conveniently be measured.

The existing and accepted Crow's Nest rate from Calgary to Fort William is 26 cents per 100 pounds. The rate from Winnipeg to Fort William on all lines is 14 cents. That is, there is a difference of 12 cents between the rate from Winnipeg and the rate from Calgary to pay for the longer haul of 832 miles. This main line haul from Winnipeg to Calgary is divided into 12 sections or groups which would average between nine and ten stations to a group, but actually vary from three to fourteen stations to a group.

The rate steps up one cent per group as distance from Fort William increases, until the rate of 26 cents is reached at Namaka, fifty miles east of Calgary. The 26 cent rate applies to all stations beyond Namaka, as far west and including Calgary.

There is a secondary through line of the Canadian National Railways paralleling the Canadian Pacific main line from Winnipeg to Calgary, which crosses from south to north of the Canadian Pacific at Regina, crosses the South Saskatchewan at Dunblane, and reaches Calgary by way of Drumheller. This line is of considerably longer gross mileage than the Canadian Pacific main line, but its rates must be governed by the competitive conditions on that line. Therefore, the length of line between Winnipeg and Calgary, if cut into twelve groups corresponding to the twelve groups on the Canadian Pacific main line, with the difference in rate of one cent per group, would effectively equalize rates on that line of the Canadian National system with those on the Canadian Pacific Railway main line.

Three of the through lines which diverge from Winnipeg converge again at Edmonton. They are the Canadian National main line, 792 miles; the Dauphin-Warman-Battleford line of the Canadian National System, 826 miles, and the Canadian Pacific Winnipeg-Edmonton line, 848 miles. These three lines have an average length of 822 miles from Winnipeg or ten miles less than the Canadian Pacific main line, Winnipeg to Calgary. The rate from Edmonton to Fort William is 26 cents per 100 pounds, the same as from Calgary by all three lines. The length of haul to Fort William by the shortest Canadian National line is 1,227 miles, as compared with 1,243 from Calgary by the Canadian Pacific main line. Divided into 12 groups for rate purposes between Edmonton and Winnipeg on the Canadian National main line, the groups would average 66 miles each; on the Canadian National line by way of Warman, 69 miles each and on the Canadian Pacific secondary trunk line, 70 miles. On the Canadian Pacific main line the 12 groups average somewhat less than 70 miles. While the distance between stations vary, there is an average of approximately ten stations to seventy miles. There seems to be no reason why stations on the three lines converging at Edmonton should not be divided into twelve groups of equal or approximately equal length on each line, or if the step up of half a cent were adopted instead of one cent, then into twenty-four groups of approximately five stations each.

Lethbridge, the most southerly of the three western railroad centres mentioned is 1,256 miles from Fort William by way of the most southerly through line of the Canadian Pacific Railway. By that line it is 836 miles from Winnipeg. Although this is four miles further from Winnipeg than Calgary, Leth-

bridge has a 25 cent rate to Fort William, as compared with Calgary's 26 cents. This comes about because of the short cut from the Canadian Pacific main line at Dunmore to Lethbridge which gives it the same actual rail distance from Winnipeg as Gleichen on the Canadian Pacific Railway main line, which also has a 25 cent rate. As already stated, the rate by way of the shorter line governs and Lethbridge gets the benefit in this case.

Although the secondary through line between Lethbridge and Winnipeg is as long as the main line of the Canadian Pacific Railway to Calgary, the rate to Lethbridge fixes the maximum that can properly be charged points east of Lethbridge. This condition would be met by dividing the south line distance between Winnipeg and Lethbridge into eleven groups instead of twelve. In that case the average length of a group would be seventy-six instead of seventy miles as on the main line.

In Manitoba and to some extent in Eastern Saskatchewan the adjustment of rates on connections and branch lines has been made on the basis of the Crow's Nest rates. The like adjustments in the regions further west would have to be made after due consideration of each case, having regard on the one hand to mileage distance from Fort William and on the other to the stress of competition. There is no reason to suppose that the difficulties which have been overcome in making rate adjustments in accordance with the Crow's Nest Agreement on branches and connections in Manitoba, cannot equally be overcome, in making similar necessary adjustments in Saskatchewan and Alberta.

It is a recognized principle in adjusting railroad rates that the longer haul is entitled to the lower rate per mile. The graduation of rates from Winnipeg westward accords with this principle. The fourteen cent rate per 100 pounds for 420 miles from Winnipeg to Fort William is equal to $\cdot 0333$ of a cent per 100 pounds per mile or two cents per bushel per 100 miles. The twenty cent rate per 100 pounds from Moose Jaw, 820 miles, is $\cdot 0244$ of a cent per mile, or 1.464 cents (a shade under one and a half cents) per bushel per 100 miles. The twenty-six cent rate per 100 pounds from Calgary, 1,243 miles, is $\cdot 0209$ of a cent per mile or 1.256 cents (a shade over $1\frac{1}{4}$ cents) per bushel per 100 miles.

Longer Distance Rates

Lethbridge is situated on the Canadian Pacific line which extends through the Crow's Nest Pass. There is a large area of important grain producing territory along that line extending for over seventy miles west of Lethbridge. That area is entitled to share according to mileage in the advantage enjoyed by Lethbridge because of its short connection with the main line. A 26-cent rate at present applies to the four stations west of Lethbridge within a distance of 32 miles. Beyond that distance the rate is increased to 27 cents for five stations within the next 36 miles and then to 28 cents. It would appear that the group now taking the 26-cent rate should extend as far west of Lethbridge as Calgary is west of Gleichen which is at the end of the 25-cent group on the main line, or fifty-one miles, instead of thirty-two miles west of Lethbridge, and that the next group carrying the 27-cent rate should be of approximately the average length of seventy miles.

The same rule would properly apply to the branch extending sixty-five miles southwesterly from Lethbridge to Cardston.

The grain producing area lying west of Calgary and tributary to the Canadian Pacific main line for a distance of thirty-four miles, including six stations, has a group rate of 27 cents per 100 pounds. At a distance of forty-two miles from Calgary the rate becomes 28 cents. This latter increase is not warranted

by the mileage, but as there is little or no grain production at or beyond that point, the material result is not important.

There is an important grain producing area on the Canadian National main line immediately west of Edmonton and on the nearly parallel Whitecourt branch. For approximately seventy miles west of Edmonton on both lines the maximum rate as fixed by the Act of 1925 and as ordered by the Board should not be more than 27 cents. But instead, on the main line, in the first grouping of 13 stations in sixty miles, the rate is 28 cents, a step up of two cents instead of one cent as is the case east of Edmonton.. On the second grouping of 11 stations in forty-eight miles, the rate is 29 cents, and on a third grouping of two stations in five miles, which includes Edson, the divisional point next west of Edmonton and 133 miles distant, the rate is 30 cents. This makes a difference in rate of 4 cents per 100 pounds in 133 miles westward from Edmonton, which is 2 cents per 100 pounds more than the rates on the Canadian Pacific main line for the like distance. As the stations at which these rates govern are on the main line of the Canadian National Railways to Vancouver, there can be no contention that there is an extra cost of haul because of track, traffic or any other conditions.

On the Whitecourt branch the like rates prevail. The first group west of Edmonton, 9 stations in fifty-five miles, takes a 28-cent rate; the next group of 2 stations in five miles takes 29 cents, and the third group of 7 stations in forty-six miles, including the terminus at Whitecourt, 107 miles from Edmonton, takes a 30-cent rate, which is 2 cents per 100 pounds more than the mileage from Fort William warrants.

On the Athabasca branch of the Canadian National which extends northerly from Edmonton, the first group of 12 stations in sixty-six miles northward from Edmonton pays a 28-cent rate and the remaining 4 stations in twenty-eight miles pay a 29-cent rate. In this case the excess rate is one cent per 100 pounds for the whole branch.

On the St. Paul de Metis branch of the Canadian National, which extends 127 miles northeasterly from Edmonton, the first station 14 miles from Edmonton pays a 27-cent rate, but the second station at 22 miles is one of a group of 10 stations in seventy-three miles which pay a 28-cent rate. The remaining five stations on the branch pay 29 cents. The excess rate in this case is one cent per 100 pounds throughout.

In the case of all four Canadian National lines above mentioned—the main line west of Edmonton and three branches—the first group increase beyond Edmonton is not one but two cents, while on both the Canadian Pacific Railway main line and the Crowsnest line, the group increase beyond both Lethbridge and Calgary is only one cent. In my opinion this is plainly in defiance of the Board's Order of July 8, 1925.

The Edmonton, Dunvegan and British Columbia Railway extends northwesterly from Edmonton to Wembley in the Grande Prairie District of the Peace River country. This railway is owned and operated by the Government of the Province of Alberta, but having been built under Dominion charter, it is under the jurisdiction of Parliament and therefore its rates are subject to the Act of 1925 and to the Board's Order of July 8 of that year. Since November 11, 1926, the eastbound grain traffic of this railway has been routed to Fort William over the Canadian National Railways. Dunvegan Yards, within the city of Edmonton, near by and connected with the Canadian National main line, is the southern terminal of the Edmonton, Dunvegan and British Columbia Railway. From that point to Fort William the rate is 26 cents per 100 pounds.

The groups and rate from, but not including, Dunvegan Yards to the terminus at Wembley, are as follows:—

Group	Stations	Miles	Rates in cents
1.....	10	52	28
2.....	7	40	29
3.....	3	30	29½
4.....	4	13	30
5.....	4	17	30½
6.....	3	13	31
7.....	3	12	31½
8.....	3	14	32
9.....	3	14	32½
10.....	4	25	33
11.....	3	28	33½
12.....	3	20	34
13.....	5	22	34½
14.....	3	21	35
15.....	3	22	35½
16.....	2	15	36

The total distance from Dunvegan Yards to Wembley is 417 miles.

The amendment of 1925 to the Railway Act says:—

Such rates (Crowsnest rates) shall apply to all such traffic (grain and flour) moving from all points on all lines of railway west of Fort William to Fort William and Port Arthur, over all lines now or hereafter constructed by any company subject to the jurisdiction of Parliament.

The Edmonton, Dunvegan and British Columbia Railway was constructed to Grande Prairie City by a company chartered by and therefore under the jurisdiction of Parliament. It became the property of the Government of Alberta by foreclosure of mortgage against the company. The extension from Grande Prairie City was built by the Alberta Government after foreclosure, but under and subject to the powers conferred by the charter. Therefore the Board's Order of July 8, 1925, applies to that railway.

The rail distance from Winnipeg to Moose Jaw on the Canadian Pacific Railway main line—upon which the Crowsnest rates are admittedly effective—is 400 miles. The difference in rate between the two points is six cents. From Moose Jaw to Calgary the rail distance is 433 miles and the difference in rate is also six cents. By averaging the respective mileages between Winnipeg and Moose Jaw and between Moose Jaw and Calgary, and applying that average to the mileage from Edmonton to Wembley, the difference in the Fort William rates as between Edmonton and Wembley is limited to six cents instead of ten cents as at present. The proper rates from intervening points can be arrived at by dividing the 63 existing stations into 12 groups of four to six stations each, with an increase in rate of half a cent per 100 pounds from group to group as mileage from Fort William increases.

The Central Canada branch of the Edmonton, Dunvegan and British Columbia Railway leaves the main line at McLennan, 262 miles from Edmonton, and extends to Whitelaw west of Peace River, a distance of eighty-six miles. As this branch was built under provincial charter and without Dominion aid, the Board's Order of July 8, 1925, does not apply to it. It is being operated in conjunction with the Edmonton, Dunvegan and British Columbia Railway by the Railways Department of the Alberta Government.

The Provincial Government also owns and operates the Alberta and Great Waterways Railway which extends three hundred miles from Carbondale Junction on the Edmonton, Dunvegan and British Columbia line to McMurray on

the Athabasca river. That Government also owns and operates the Lacombe and North Western Railway, which joins the Canadian Pacific Calgary and Edmonton line at Lacombe and extends northwesterly some fifty or sixty miles. These two lines, operated by the Provincial Department of Railways, are also outside the scope of the Board's Order of July 8, 1925.

Effect on Railway Revenues

A great deal of time was occupied during the several hearings by the endeavour of the railways, in evidence and in argument, to establish, first, that the general application of equalized rates as provided by the amendment of 1925 would so reduce their revenues that their welfare would be seriously prejudiced; and second, that the present rates on grain and flour were in themselves unprofitable.

It may fairly be estimated that the difference between the earnings of the railways because of the discriminatory feature of the tolls at present collected and what their earnings would have been had the Board's Order of July 8, 1925, been obeyed, has meant to each of the two great systems an average of more than one million dollars during each of the two crop years since the amendment of 1925 was passed. The amount is large enough and the result of the shifting of that much of the burden of cost of transportation of western grain to market, as between producer and carrier, is sufficiently far reaching to constitute the matter a national problem of major importance.

On behalf of the Canadian Pacific Railway reference was made to the fact that the Interstate Commerce Commission of the United States was authorized by Congress to allow rates that would enable the railways of that country to earn $5\frac{1}{2}$ per cent on the value of the railway property. The property investment of the Canadian Pacific Railway, as at the end of 1925, was stated by Mr. E. E. Lloyd, Assistant Comptroller, to be \$939,849,107. The average investment for the past five years was \$921,814,800. The average net earnings of the system for the five years 1921-25 was \$37,072,892 per year, which provided a rate of only 4.022 per cent and was therefore \$15,931,450 per year short of what he claimed the company was entitled to.

Mr. Lloyd emphasized this position by stating that on the present average earnings "there is an investment in the railway property of \$277,068,852, which is not earning any return whatever".

In further emphasis of the same point, he said that the average net earnings, \$37,072,892, only represents a fair return on the investment (average) of \$921,814,800 for 255 days of each year. "with the result that the public has had the free use of our transportation facilities for 110 days of each year".

Mr. Lloyd further estimated that with the rate for money at 5 per cent, any industrial enterprise has a right to a surplus of $2\frac{1}{2}$ per cent above fixed charges and dividends. With this addition the company was entitled to a surplus of \$23,045,370. On these calculations instead of an average earning of 37 millions as at present, they were entitled to earn 76 millions. Or in other words, instead of the fraction over 4 per cent which the Canadian Pacific actually earned in 1925 on nearly a billion of property investment, it was entitled to earn something over 8 per cent.

The rates charged for transportation service are the source from which railway revenues are chiefly derived. If there is merit in the Canadian Pacific contention that they are entitled to an 8 per cent dividend on their total property investment instead of the fraction over 4 per cent which the present rates give them, the obvious and only remedy is the doubling of the railway rates, not only in the prairie west but throughout Canada.

The Congress of the United States has taken the responsibility of fixing a standard of railway earnings in that country, to which the Interstate Commerce Commission is subject. The Parliament of Canada can do the same whenever it is so minded. The Railway Act does not empower and its terms do not contemplate the empowering, of the Board of Railway Commissioners to make general increases or decreases of rates merely of its own motion.

In the past on extraordinary occasions, the Government, acting under Parliamentary authority, has instructed the Board to make general increases in railway rates. No such authority has been conferred upon the Board in the present case. On the contrary, the Order in Council of June 5, 1925, under which the general freight rates inquiry was held, expressly directs the Board to establish equalized rates both eastward and westward. And the Act of June 27, 1925, also expressly directs that rates on grain and flour eastbound from the prairies to Fort William be equalized to a standard already fixed by legislation. In the face of these facts, the suggestion by the Canadian Pacific Railway that they are entitled to twice their present earnings on all their lines throughout Canada cannot be accepted as a reason for maintaining prairie grain rates eastbound at a point one to three cents per hundred pounds higher on 84 per cent of its prairie system than the statutory rates which admittedly apply on the remaining 16 per cent. Even assuming that the company are entitled to earn 8 per cent on their total property investment, as they assert, the fact that they thereby have a claim for increased rates against the users of all their lines throughout the Dominion cannot fairly be offered as a reason for the maintenance of alleged discriminations in respect of grain rates against the people of a section of a section of the Dominion—that is the grain producers along branch railway lines in the prairie west.

In the course of his evidence Mr. Lloyd "conservatively estimated" the present value of the railway property only, not including land or outside assets, at \$1,500,000,000, or one-third more than its investment value as shown in the company's books. Having regard to the attitude of counsel for the railway as to earnings on the full value of the property investment of the company, knowledge of the sources from which the values comprised in this property investment are derived becomes necessary, especially in view of the estimate of value over and above the amounts actually shown. The common stock, preferred stock, debentures and debenture stock, ten-year bonds, Algoma Branch bonds, etc., upon which interest or dividends are paid, amounted at the end of 1925 to \$648,893,470. This is the amount of money actually invested in the company. Interest on the interest-bearing securities comprised in this investment varies from 4 to 5 per cent. In no case is over 5 per cent interest paid. No interest is paid on \$290,945,637 of the total property investment upon which the earnings paid over 4 per cent in 1925. This non-interest-bearing "property investment" of the company comprises surpluses from all sources "ploughed back into the property", as Mr. Lloyd said. It includes besides railway earnings, premiums on stock issues, earnings on special income account, sales of lands, town-sites, etc.

From the foregoing it appears that of the property valuation amounting to nearly a billion dollars, upon which the company claims the right to earn a total of 8 per cent, a little over two-thirds represents money invested and nearly one-third comes from undistributed profits and cash and land bonuses. It also appears that the average net earnings for the past five years of \$37,072,892 approximated fairly closely to $5\frac{1}{3}$ per cent on \$648,893,470 of capital actually invested as of 1925.

An exhibit filed by Mr. Lloyd showed that the net earnings of 1925 were \$40,154,774 (the highest earnings since 1917 and three millions over the five-

year average), and the surplus for the year was \$3,010,315. The company's annual report for 1926 gives the net earnings for that year as \$44,945,126, and the net surplus for the year as \$7,462,824.

If the question before the Board were the sufficiency of the railway revenues, it can scarcely be successfully argued that a reduction in revenue following upon rate equalization and amounting to one and a half to two millions a year, would wipe out the surplus of three millions in 1925 or that of seven millions in 1926.

Responsibility as to Wage Increases

In the course of the hearing counsel for both railways used the argument that wage increases now under consideration, or recently granted to various classes of employees would amount to from five to seven millions of dollars for each railway system, and that in view of this increase in operating costs their revenues should not be further reduced by the equalization of eastbound grain rates as ordered by Parliament. When wage increases granted by the railroads to their employees are used in argument against the removal of an instance of alleged rate discrimination, in my opinion the Board is, in effect, being asked to assume a measure of responsibility altogether outside its jurisdiction. The fact that no details of the present or proposed wage agreements were brought to the attention of the Board, either in evidence or in argument, would seem to clearly establish that as the view also held by the railways. So long as the several wage agreements are a domestic matter between the railroads and their employees, they are not in my opinion properly subject to the consideration of the Board. And if they are of such an amount that it becomes necessary to pass increases in wages on to the public by a general increase in rates that must be a subject for consideration by the Government and instruction to the Board, as on former occasions when it was held that general wage increases were to be met by general rate increases.

In this connection I desire to submit, first that to order a general rate increase for any cause except when specially authorized by the Government, is not within the jurisdiction of the Board as contemplated by the Railway Act, and second that a condition which might be held to warrant a general rate increase cannot be used to justify the maintenance of an existing case of rate discrimination.

Receipts from Land Bonus

Among the items which make up the 940 million dollars of property investment of the Canadian Pacific Railway Company, as at the end of 1925, are the net revenues derived from sales of agricultural lands in the prairie west and also an estimate of value of the lands still held, being part of the original 18½ million-acre land bonus. The statement of land and properties contained in the Canadian Pacific report for 1926 shows that the company held at the end of that year 4,292,000 acres of selected agricultural land in the prairie west. Of this amount 158,000 acres valued at \$10 an acre was in Manitoba; 1,314,000 acres in Saskatchewan, and 2,406,000 acres in Alberta. The lands in the two latter provinces were valued at \$12 per acre. There was besides in Alberta 52,136 acres of irrigable land valued at \$30 an acre and 361,863 acres valued at \$40 an acre. The total value of these lands is given as \$62,000,000.

It also appears from the company's several annual reports that up to and including the year 1926 sales of both ordinary agricultural and irrigable land have amounted to \$182,000,000. The sums thus derived have been charged with various expenditures, so that the net amount as shown in the books is only a comparatively small part of that amount. But that is the amount that the

agricultural settlers of the prairie west have paid or are in process of paying the railway company. And it is from them or from other such settlers that the company expects to get the \$62,000,000 at which it values the remainder of its agricultural and irrigable lands. The total of \$244,000,000 is what the agricultural population of the west has paid, is paying, and is expected to pay in aid of the construction and operation of the Canadian Pacific Railway, over and above bearing their equal share of the general burden of taxation borne by the people of the rest of the Dominion in respect of bonuses paid the Canadian Pacific Railway in cash and in constructed line. In this connection it may be mentioned that although the average price of unsold agricultural lands in Saskatchewan and Alberta is placed at \$12 per acre, the actual price of such land as sold in the years from 1912 to 1924 inclusive, averaged from \$15 to \$17 an acre. Although the land belonged to and was granted by the people of the whole Dominion, it is the farming population of the west only that actually has provided and is providing the money. And the money is paid for land from which they produce the crops that give the railway its traffic.

It was clearly established during the hearing that the earnings on the transportation of grain, chiefly wheat, was the great source of net revenue, directly and indirectly, of both railways. Statutory rates on grain were provided in 1897 to encourage the development of grain growing on the prairies, as a means to national prosperity. The results have magnificently justified the policy of that date. By the amendment of 1925, Parliament reaffirmed and extended the policy of 1897. In my opinion it is for the Board to see that full effect is given to the intent of Parliament. Increased volume of traffic is the great need of the railways of Canada. Rates that are believed to be unjust, because they are unequal, can only tend to decrease production and thereby decrease traffic.

As to Profits on Grain Rates

As to whether the present grain rates are profitable to the railways; it was established by reference to the official traffic returns made by the railways themselves, not only that the net earnings per mile of line were higher in the western grain traffic region than is the region east of the Great Lakes, but also that it was during the months of heaviest grain movement that the net returns were highest. This applied to both railway systems. It was also shown that the net returns were higher in the years of largest crop. In view of these facts, it does not seem possible to accept as proven the first contention of the railways that the present grain rates, are, in themselves, unprofitable.

In this connection it becomes necessary to point out that while the Amending Act of 1925 provided for the equalization downward of eastbound grain rates, it also permitted a substantial increase on the westbound rates on a considerable list of important commodities of heavy tonnage, moving from eastern to western Canada. The amendment of 1925 released the rates on these commodities from the statutory limitations of the Crowsnest Act. The Board by its second Order of July 8, 1925, already mentioned, authorized substantially increased rates on those commodities.

From July 23, 1925, the railways have been enjoying and the consumers of the west have been paying these increased rates. There can be no doubt that Parliament intended this gain to the railways, as granted by the Board, in respect of the westbound traffic mentioned, should be considered as an offset against any possible temporary loss following upon the equalization of the east-bound grain rates, until increased production had made up such loss, if any were actually incurred.

At this date the railways have for nearly two years been in the full enjoyment of these increased westbound commodity rates; but, during the same period, have been permitted to maintain the higher discriminatory grain rates that the amendment of 1925 was intended to reduce. If there is to be consideration of the question of loss to the railways because of the extension and proper application of the Crowsnest rates on grain, in my opinion there must also be an equal consideration of the gain to them resulting from the increase of westbound commodity rates released from the limitations of the Crowsnest Act.

Further, in regard to the contention of the railways as to the injury to their financial position that must result from the equalization of all present eastbound grain rates to a Canadian Pacific main line basis, it must be admitted that if there were only to be a fixed amount of grain to haul, from the prairies to Fort William each year, certainly a decrease in the grain rates must correspondingly decrease the revenues of the railways. But that is as far from the actual condition as it is possible to conceive. Having regard to the area of vacant cultivable land readily available and the present distribution of population throughout the provinces of Saskatchewan and Alberta, it is safe to say that given crop and market conditions sufficiently favourable, the area of wheat production in those provinces would be doubled within five years.

It was urged upon the Board by the railways that increased density of traffic, which means increased volume of tonnage, was an important factor in reducing the actual cost of haul. The breaking up of new ground—the increase of cultivated acreage and therefore of railway traffic,—whether by the man already in occupation, or the new arrival, is a matter of judgment for each settler. Given the assurance of a reduction in the cost of getting his grain to market, the settler is encouraged to increase his acreage of cultivation. But the settler hauling his surplus grain to a certain railway station, who knows that another settler, circumstanced as he is but who hauls to a different station, gets his grain to market at a lower cost, is not thereby encouraged to increase his acreage. And if he understands that that condition is to remain notwithstanding an Act of Parliament to the contrary, he is definitely discouraged by the feeling that he is being treated unfairly.

If increase of tonnage and consequent density of traffic mean to the railways what they represented to the Board that they did mean during the several hearings, the quickest and easiest way to get that desirable increase of tonnage is by a proper equalization of the grain rates eastbound,—and westbound as well—thereby removing the sense of injustice now felt by so large a proportion of the farmers of Saskatchewan and Alberta, and encouraging them by a sense of receiving fair treatment to do their best for themselves, which by increase of production means best for the railways, according to their own showing.

This further fact, it seems to me, is also worthy of attention. Canada's grain export is such a large proportion of her total trade that its increase or decrease is a matter of serious national interest. A transportation policy that would involve a continuance of discriminatory grain rates—or an increase of present standard rates as suggested by the railways—could not fail to have a far-reaching effect to the detriment of the national welfare and prosperity by tending against increased production.

United States Grain Rates

During the course of the hearings in the rates case, it was persistently urged by the railways that as grain rates were somewhat higher in the Western United States than in the Canadian west, that was proof that the Canadian rates were unduly low. It does not appear to me that the comparison is fortunate.

from the railway point of view. In the Northwestern States, with which the comparison is made, wheat is the chief cash crop of the farmer, as it is in the Canadian west. The cash returns from his wheat is the measure of his buying power and of his material success. The cost of rail haul to market is an important factor in his operations.

Throughout the chiefly grain-growing regions of the United States a serious condition of agricultural depression admittedly prevails. The Fordney Tariff, actually in force, and the McNary-Haugen Farm Relief Bill which passed both Houses of the United States Congress at its latest session and was only prevented from becoming law by the President's veto, are not merely local admissions, they are national assertions, of the wide-spread character and the seriousness of that depression. Failing legislative relief, or indeed because of the depression itself, there is and has been in progress a campaign to decrease production in the grain growing states.

Decreased returns of the railways which serve these states reflect the result of this condition of depression and campaign for decreased production. Given such a condition of mind amongst the farmers of the Canadian west as has prevailed for some years and still prevails throughout the grain-growing regions of the United States, and the two Canadian railroad systems would be showing much less favourable returns than at present. Conditions which so effected the railways would of necessity be reflected in the general financial state of the country.

The difference in situation between the grain rates in the two countries since the war, has been that in Canada there was a moderate maximum, fixed in the first place and afterwards reaffirmed by Parliament, which guaranteed to the producer in advance what the cost of the rail movement of his crop would be. Except for the discriminations complained of, which are the subject of present consideration, this gave him an assurance against exploitation that encouraged and enabled him to meet other difficulties with better spirit and therefore with greater success.

In the United States the Interstate Commerce Commission is by legislation permitted to allow such rates as will enable the railways to earn from 5½ per cent to 6 per cent on their capital investment, measured by reproduction cost. In pursuance of this instruction, it would appear that the Commission has laid an undue share of the burden of general transportation costs on the basic product of grain, which in proportion as it gives purchasing power, causes the movement of other traffic. The producer in the United States suffers material injury from the higher grain rates thus imposed and his resentment is no doubt a factor in creating the state of mind which has found expression, as already stated, in the Fordney Tariff, in the McNary-Haugen Farm Relief Bill and in decreased railway earnings. To yield to the demand of the railways for a continuance of the present discriminatory rates—or for a general increase of grain rates, which they also urged with great insistence—would, it appears to me, create a condition of mind amongst the grain growers of the Canadian west similar to that now existing throughout the grain growing regions of the United States and with the same or even more damaging results to the railroads themselves and to the country at large. It is to be remembered that the export grain trade of Canada forms a much larger proportion of her total trade than is the case with the United States. For that reason it does not follow because United States business is generally prosperous while agriculture is depressed, that Canada could maintain her present prosperity with western agriculture in the same condition of depression as it is in the United States.

Recommendation

Under all these circumstances, I am of opinion that an order of the Board should issue requiring the Canadian Pacific Railway, the Canadian National Railways and the Edmonton, Dunvegan and British Columbia Railway to file, within a stated time, for the consideration of the Board, tentative rate schedules applying to all their lines under the jurisdiction of Parliament, with maxima conforming to the standard now in force on the main line of the Canadian Pacific Railway between Winnipeg and Calgary, but with that distance divided in twenty-four groups of approximately equal mileage and having an increase of half a cent from group to group westward from Winnipeg. Such tentative schedules to be amended as the Board may consider necessary to give effect to the terms of the Act of 1925; and thereafter to be declared effective at such time and under such circumstances as may be decided by the Board.

II

RATES WESTBOUND FROM THE PRAIRIES TO PACIFIC PORTS

The General Freight Rates Enquiry was held under the terms of an Order in Council of June 5, 1925 (P.C. 886); the directive section of the Order in Council reads as follows:—

The Committee therefore advise that the Board be directed to make a thorough investigation of the rate structures of railways and railway companies subject to the jurisdiction of Parliament, with a view to the establishment of a fair and reasonable rate structure, which will, under substantially similar circumstances and conditions be equal in its application to all persons and localities, so as to permit of the freest possible interchange of commodities between the various Provinces and Territories of the Dominion, and the expansion of its trade, both foreign and domestic, having regard to the needs of its agricultural and other basic industries, and in particular to,—

- (a) The claim asserted on behalf of the Maritime Provinces that they are entitled to the restoration of the rate bases which they enjoyed, prior to 1919
- (b) The encouragement of the movement of traffic through Canadian ports
- (c) The increased traffic westward and eastward through Pacific coast ports, owing to the expansion of trade with the Orient and to the transportation of products through the Panama Canal.

The subjects covered by sub-section (c) included three leading features of special interest to Western Canada,—

- (1) Export rates on grain and flour westbound from the prairies to Pacific ports;
- (2) Class rates on merchandise and other commodities between the coast and the prairies;
- (3) Domestic rates on grain and flour from the prairies to British Columbia.

Grain and Flour for Export

The first rate schedules established by the Canadian Pacific Railway on the completion of that line in 1886 were higher in the mountain region between Canmore and Vancouver than for like distances between Canmore and Fort William. These differences were made by the railway and allowed by the Railway Commission after its organization in 1903, on the ground that the higher cost of operation in the mountains than on the prairies warranted higher rates on that section of the line. When the National line was built to Vancouver it was allowed the same class rates per mile for mountain haul (from Edson westward), as the Canadian Pacific Railway. When the export grain rate westbound was established, the same principle was recognized on both roads, and the per mile rate was much higher from prairie points on westbound than on eastbound grain traffic.

From time to time steps towards equalization of mountain with prairie rates were taken, chiefly on representations made by the province of British Columbia. At the date of the Order in Council of June 5, 1925 (P.C. 886), the westbound grain rate was 22½ cents per 100 pounds to Vancouver from Calgary, 642 miles, and from Edmonton 765 miles, as compared with 26 cents from both points to Fort William, a distance of 1,243 miles from Calgary and 1,227 miles from Edmonton. At the same date, the "mountain differential" on merchandise and other commodities moving under class rates between the prairies and the coast was "one-and-a-quarter to one." That is, in calculating what the class rate on any commodity would be, the actual mileage in the prairie region was taken, but in the British Columbia section one quarter was added to each actual mile.

The rate on grain and flour for domestic use in British Columbia was 41½ cents per 100 pounds as compared with 21 cents for export, from Calgary and Edmonton to Vancouver, with a correspondingly increased rate from more easterly prairie points.

Canadian Pacific Railway Westbound Rate

In regard to export grain rates westbound, the situation requires special explanation.

An Order of the Board was issued on September 2, 1925, as follows:—

That the Canadian Pacific and the Canadian National Railway Companies file tariffs, effective not later than the 15th day of September, 1925, reducing the rates on grain and flour to Pacific ports within Canada for export to the same rates proportioned to distance as such grain and flour would carry if moving eastward for export.

The Order was the result of a hearing which had taken place in Vancouver on November 5, 1924, before the Chief Commissioner and Commissioner Oliver. This sitting was held in pursuance of an Order in Council of date October 2, 1924, which authorized a hearing and "effective action" in regard to export grain rates westbound on an appeal of the provinces of British Columbia and Alberta from a decision of the Board dated June 30, 1922.

Immediately following the issue of the equalizing Order of September 2, 1925, an appeal was entered by the Canadian Pacific Railway, the Montreal Board of Trade and a number of allied and associated interests. The appeal was heard in Ottawa on September 29, 1925, by the full Board. On December 19, 1925, decision refusing the appeal was rendered by Mr. Deputy Chief Commissioner Vien, which was concurred in by the Chief Commissioner and Commissioner Oliver. Not having secured the approval of a majority of the Board, the appeal failed and the Order of September 2, 1925, was therefore confirmed.

The Canadian National system had given due effect to the Order by reducing their westbound rates on grain from the prairies to Vancouver to the same per mile rates as prevailed on grain traffic over their main line to Fort William.

The Canadian Pacific Railway had made some reduction in their rates, but instead of computing westbound rates on actual mileage from prairie points on their main line to Fort William, they had taken the eastbound mileage basis of the National main line (which was at that time and still is, the subject of a special complaint before the Board), and had added a computed (non-existent) 130 miles. Calgary is 642 actual miles from Vancouver. Red Jacket on the Canadian Pacific main line is 646 miles from Fort William; it pays an 18 cent rate. Therefore under the Board's Order of September 2, 1925, Calgary is entitled to an 18 cent rate to Vancouver. But the rate schedule actually charged by the Canadian Pacific from Calgary to Vancouver is 21 cents.

Two crops have moved under these rates. It is estimated that the gain to the Railway Company by its failure to fully comply with the Board's Order has been not less than from one half to three quarters of a million dollars on the amount of each crop actually moved.

United Front of Railways

Although the action of the Canadian National Railways differed from that of the Canadian Pacific in regard to the Board's Order of September 2, 1925, during the numerous hearings, and in the argument, both railways united in their demand that grain and flour rates westbound from the prairies should be higher than those permitted by the Board's Order above mentioned.

In regard to both grain and merchandise rates, the railways rested their case entirely on the alleged greater difficulty and therefore greater cost, of railway operation and maintenance through the mountains than on the prairies. But although they were united in that presentation, owing to radical differences in the physical character of the lines of the two systems between the prairies and Vancouver, in order to reach a proper conclusion it is necessary to consider them separately. Besides it is also necessary to consider the changed traffic conditions which have arisen as the result of the construction of the second line of railway from the prairies to Vancouver.

The Canadian Pacific Railway was built over the shortest available route between the two oceans and incidentally between the prairies and the Pacific. That was the objective—and it was achieved, but at the cost of crossing two high summits, reached by steep gradients, in the Rocky and Selkirk ranges. There might have been something to be said for special local—as distinguished from through—rates that recognized excess costs of railway operation in the mountains before export traffic from the prairies had developed. But when the prairies had been linked with the coast by a second railway, built over a longer route than the first for the express purpose of avoiding high summits and steep gradients, and when westbound export traffic from the prairies had developed so that for the crop year, 1923-24, fifty-three million bushels of Canadian wheat went overseas from Vancouver, as compared with sixty-one millions from Montreal, the question of traffic rates between the prairies and the Pacific ports had obviously ceased to be of merely local and had become of national importance.

The fundamental purpose of the pioneer railway was to link ocean to ocean by the shortest route. The corresponding purpose of the Canadian Northern Railway, now the National main line to Vancouver, was to give the western portion of the grain producing prairies access to the nearest tidewater with the lowest reasonable rates, while also connecting eastern and western Canada by a competing railway service.

It is clear that unless rates are adjusted to admit of traffic moving with a proper degree of freedom between the prairies and the coast, the purpose of the construction of the Canadian Northern line to Vancouver has not been achieved, and the money paid from the Dominion treasury to secure its construction is in large measure thrown away.

Contentions of C.N. Railway

In support of the contention that operation through the mountains on the Canadian National main line to Vancouver was so much more difficult and costly than on the prairie as to justify higher westbound grain rates and a mountain differential on merchandise eastbound from the coast, counsel for that railway submitted a statement showing the number of cars at present being hauled by one locomotive westbound from Biggar to Port Mann, which is the western end of the Canadian National tracks. Connection between Port Mann and Vancouver, 16.9 miles, is made over Great Northern Railway and Van-

couver Harbour Commission tracks. The statement showed in detail that the present average maximum train haul by one locomotive, rated as having 38 per cent capacity, is forty cars, with average loads of 37 tons each. It was also shown that this locomotive performance compares favourably with that on lines generally on the prairies, other than the main lines of the two competing systems; also with that on many lines in Ontario and the Maritime Provinces, where the locomotive performance is no better—and in many cases not as good—as it is shown to be on the mountain section of the Canadian National line.

The statement mentioned also showed that the present average maximum train haul on the National line from Biggar eastbound to Fort William is 66 cars. This is 16 cars per train more than the westbound average and therefore shows a much greater profit on the operation. But the rated locomotive capacity required to produce that result was an average of 54.6 per cent, 16.6 points greater than the average of the locomotives used in the westbound traffic. This comparison of locomotive performance eastward from a mid-prairie point and westward from the same point establishes beyond argument the similarity of basic physical conditions as related to operation between the prairie and mountain sections of the Canadian National main line. The higher summits in and near the mountains are more than balanced by the deeper depressions below the prairie level, plus the rise over the Laurentian plateau on the way to Fort William.

Counsel for the National Railways argued that as operation in the mountains was presently at an actually higher cost than on the main line on the prairies, therefore a higher grain and merchandise rate over that section was warranted. But costs on the main line eastward are exceptionally low because the largest locomotives hauling the longest trains and therefore giving the most economical service are used. Not many years ago the maximum locomotive haul eastward was no greater than it now is westward and the costs were correspondingly higher than at present, but the rates were the same. The changed traffic conditions came about by reason of large capital expenditures on the main line and also on extensive and modern terminals at Fort William.

Possibly the volume of traffic westward from the prairies does not yet warrant the large capital expenditure that would be required to put the line in the same condition for carrying heavy locomotives as the line eastward and so secure reduction of the cost of haul westbound to the level of that eastbound. To attain that result terminal facilities at Vancouver comparable to those at Fort William would also have to be provided. From time to time no doubt measures will be taken to place the westbound track and terminals in the same condition to handle westbound traffic as economically as that eastbound on the main line is now handled.

In the meantime, until such capital expenditures on the main line west bring it up to the operating standard of the main line east, there is no reason from a comparison of operating costs why rates on the main line west should be higher than on the branch lines east of the mountains, where the present operating costs are at least as great. The branch and secondary trunk line mileage east of the mountains is 85.5 per cent of the total mileage of the system between Lake Superior and the Rockies.

No evidence was brought forward to show that the elevations or gradients on the line in the mountain region were such as would prevent the Canadian National main line from Edson westward to Port Mann from being operated as economically and efficiently as that part from Edson to Fort William is now. A comparison between the gradients and elevations to be overcome by railroad traffic westbound from Edson—where mountain rates begin—to Vancouver

and eastbound to Fort William is valuable in this connection. Figures as to elevation and distance are taken from the time tables:—

—	Rise	Miles	Average feet to mile
WESTBOUND—			
Edson to Obed.....	577 feet	35	16.4
Entrance to summit of pass in Rockies.....	504 feet	62	8.12
Swift Creek to Albreda.....	268 feet	24	11.16

Total adverse rise against westbound traffic, 1,349 feet in 3 sections totalling 121 miles. Average 11 feet to the mile.

—	Rise	Miles	Average feet to mile
EASTBOUND—			
Clover Bar (8 miles east of Edmonton) to Uncas.....	304 feet	15	20.26
Saskatoon to Leross.....	630 feet	138	4.56
Treat to Oakner.....	371 feet	34	10.91

Total adverse rise between Edson and Winnipeg 1,305 feet in 187 miles an average rise of 6.97 feet to the mile on the adverse grades as compared with 11 feet to the mile on the adverse grades from Edson westward.

The average rise per mile is so small in both cases that the difference between eastward and westward is negligible, while the maximum gradient in both cases is the same, four-tenths of one per cent, except for 3,700 feet near Albreda which has a one per cent upgrade westbound, partly compensated for by 2,400 feet of five-tenths of one per cent down grade. The difference of 44 feet in the gross rise between the mountain and the prairie sections is not important.

But comparison must be made between the "mountain" section between Albreda and Port Mann and the "prairie" section between Winnipeg and Fort William in order to be complete. The distance is approximately the same in both cases, say 425 miles. From Albreda there is a descent in level to Port Mann of 2,680 feet, with no material adverse grade intervening. From Winnipeg to George, the summit station towards Fort William, there is a gross rise of 903 feet in 352 miles, making the total adverse rise against eastbound traffic between Edson and Fort William 2,208 feet, as compared with a total rise of 1,349 feet between Edson and Vancouver. That is, there is a greater total adverse rise by 859 feet against traffic eastbound from Edson to Fort William than westbound from the same point to Vancouver, while the maximum adverse gradient is four-tenths of one per cent both ways to the summit of the pass in the Rockies and one-half of one per cent beyond, except for the short distance as mentioned at Albreda.

Contentions of Canadian Pacific Railway

As already stated while both railways were united in the demand for maintenance of the mountain differential on merchandise and the present rates on grain from the prairies for domestic use at the coast, the position of the Canadian Pacific differed from that of the Canadian National in regard to export grain rates. While the Canadian National had complied with the Board's Order of September 2, 1925, the Canadian Pacific had not; counsel claiming that the greater difficulties of mountain operation on the Canadian Pacific main

line caused forty per cent of increased costs as compared with prairie operation, and therefore justified the railway in not reducing its export grain rates westbound to the per mile level of the eastbound rates over their main line as ordered by the Board.

The shorter line of the Canadian Pacific between Winnipeg and Vancouver compels the more southerly route. The difference in distance in favour of the Canadian Pacific, as compared with the Canadian National, is 93 miles. The general slope of the western region of Canada is from south to north, therefore the elevation of both the plains and mountains is greater on the southerly than on the northerly railway route. With the higher elevation the country is more rugged and railway construction and operation correspondingly more difficult both on the plains and in the mountains.

On the Canadian Pacific main line, the Rocky and Selkirk ranges lie between Canmore on the east and Revelstoke on the west. The distance between is 195 miles. The elevation of the railway pass through the Rockies at Stephen is 5,332 feet above sea level—52 feet more than a mile. Distances and elevations are taken from the railway time tables and are sufficiently accurate for comparative purposes.

Prairie rates have always applied on all Canadian Pacific lines from Canmore easterly. It is at the entrance to the Rockies, 67 miles west of Calgary and 55 miles eastward of the summit. To decide how far mountain conditions justify higher rates on grain westbound than eastbound, it is necessary to compare operating conditions west and east from Canmore, because it is on the special difficulties west of that point that the railway rests its claim for a "mountain differential" in class and commodity rates. If operating conditions do not demand a difference in class and commodity rates east of Canmore, then they cannot be held to justify rates on grain above the prairie scale to or from that point.

To clear the ground for due consideration of difficulties of operation in the Rocky and Selkirk ranges, a comparison between the conditions westbound from Revelstoke to Vancouver and eastbound from Medicine Hat to Fort William may first be made. From Revelstoke westward to Clan William, 9 miles, there is an adverse rise of 324 feet and a pusher is used. From Clan William the railway follows the waters of the South Thompson and Fraser rivers to Vancouver. From Tappen to Notch Hill, 9.2 miles, there is a rise of 533 feet and a pusher is used. From Savona to Wallachin, 7 miles, there is a rise of 96 feet. A pusher is used there only when traffic is heavy. There is an adverse rise of 85 feet in four miles from Thompson to Gladwin. This is an average gradient of four-tenths of one per cent. A pusher is not used but full tonnage is reduced from Wallachin to North Bend, on account of this grade.

Although the time-table shows a continuous decline in elevation from 493 feet at North Bend to 103 feet at Ruby Creek, the evidence given by the railway was that the maximum tonnage westbound was also reduced between those points.

The several adverse gradients as shown by the time-table aggregate 1,038 feet, of which 953 feet is in three pusher grades, totalling 26 miles. The decrease in elevation between Revelstoke and Vancouver is 1,482 feet, distance 380 miles.

Eastbound from Canmore to Winnipeg, pushers are required on heavy traffic from Suffield to Howell, 127 feet rise in 7 miles; Medicine Hat to Dunmore, 230 feet rise in 7 miles; Regina to McLean, 390 feet rise in 24 miles and Broadview to Perceval, 78 feet rise in 7.5 miles. Besides the four pusher rises there are important adverse rises against eastbound traffic of 143 feet from Cummings to Cross, 38 miles; of 129 feet in 14 miles from Sidewood to Carmichael and from Moose Jaw to Belle Plaine, 136 feet in 17 miles.

As the country is undulating in character all the way from Medicine Hat to within 100 miles of Winnipeg, there are of course a number of minor adverse grades that need not be considered. Adverse gradients as shown by the timetable amount to 1,226 feet of which 825 feet is in four pusher grades of 45.5 miles. Total distance Medicine Hat to Winnipeg is 656 miles. The decrease in elevation between Medicine Hat and Winnipeg is 1,409 feet.

From Winnipeg to Fort William the distance is 420 miles. Winnipeg is 772 feet above sea level and Fort William 617 feet. From Winnipeg easterly to Lowther, 106 miles, the grade rises 439 feet. From Keewatin to Raith, 243 miles, the grade rises 498 feet, a total rise of 937 feet in 349 miles. There are no pushers used and the up grade does not exceed four-tenths of one per cent. The total adverse rise Canmore to Fort William is 2,264 feet with 45.5 miles of pusher grade as compared with 1,038 feet with 26 miles of pusher grades Revelstoke to Vancouver.

Mr. W. M. Neal, Assistant to the Vice-President in charge of Canadian Pacific operation and construction, gave a statement of comparative engine performance between divisional points westbound and eastbound, using the standard engine of 210 per cent rated capacity, maximum trainload on level track 3,500 tons.

Westbound—

Revelstoke to Kamloops.....	2,070 tons, with pusher for 9 miles, Revelstoke to Clan William, and another 9.2 miles, Tappen to Notch Hill.
Kamloops to North Bend.....	2,701 tons to Wallachin, with pusher for 5 miles from Savona to Wallachin.
(This tonnage reduced to.....)	1,500 tons, Wallachin to North Bend, 89 miles, because of adverse grade near Lytton. No pusher used beyond Wallachin.)
North Bend to Vancouver.....	1,500 tons to Ruby Creek, 48 miles and 3,500 tons Ruby Creek to Vancouver, 81 miles.

Eastbound—

Calgary to Medicine Hat.....	2,709 tons, with pusher Suffield to Howell, 6.9 miles.
Medicine Hat to Swift Current.....	2,800 tons with pusher Medicine Hat to Dunmore, 7.1 miles.
Swift Current to Moose Jaw.....	2,866 tons. By using a "turn-around" train from Swift Current to Secretan, the tonnage from Secretan to Moose Jaw is increased to 4,065 tons during the grain rush.
Moose Jaw to Broadview.....	2,867 tons to Regina, and from Regina to Broadview, 3,255 tons by using a pusher for 24.1 miles to McLean.
Broadview to Brandon.....	3,396 tons, with pusher Broadview to Percival, 6.5 miles.
Brandon to Winnipeg.....	3,118 tons from Brandon for 40 miles east to Sydney. By using a "turn-around" train from Brandon to Sydney the train load Sydney to Winnipeg is increased to 4,200 tons during the grain rush.
Winnipeg to Kenora.....	3,116 tons.
Kenora to Ignace.....	2,916 tons.
Ignace to Fort William.....	3,116 tons. No pushers or "turn-around" trains used eastbound Sydney to Fort William.

The statement by Mr. Neal shows considerable disparity in locomotive performance between the eastbound and westbound hauls. The performance is especially low in the westerly section from Wallachin to Ruby Creek, both east and west of North Bend, although the differences in track elevation strongly favour westbound traffic. While a difference in elevation of 465 feet in 93 miles, between Sydney and Winnipeg enables the 210 per cent locomotive to haul 4,200 tons or 700 tons above the rated maximum, notwithstanding that there is a net drop of 674 feet from Wallachin to North Bend, there is a reduc-

tion from the train load of 2,701 tons that left Kamloops to 1,500 tons for the 89 miles of remaining distance to North Bend. From North Bend to Ruby Creek, with a drop of 390 feet in 48 miles and no adverse grades shown on the time-table, the maximum load is 1,600 tons. Although closely questioned on the subject, Mr. Neal gave no specific reason for this low performance.

From Kamloops westerly both the Canadian Pacific and the Canadian National closely follow the waters of the Thompson and Fraser rivers. Sometimes both tracks are on the same side of the stream. The statement submitted by the Canadian National Railways, as already mentioned, showed that from Kamloops to Port Mann the locomotive performance on that road compared favourably with the eastbound movement from the prairies to Fort William. It was stated that a locomotive of 50 per cent rated capacity can haul from Kamloops Junction to Boston Bar, corresponding to the Canadian Pacific division Kamloops to North Bend, 58 cars of 37 tons load or a train load of 2,146 tons. From Boston Bar to Port Mann the same locomotive hauls 65 cars with a load of 2,405 tons. The Canadian National locomotive performance westbound from Kamloops Junction to Boston Bar is only exceeded in eastbound performance by four out of the ten main line divisions east of Biggar; and that from Boston Bar to Port Mann by only one, that from Rivers to Winnipeg.

The Canadian Pacific line from Vancouver to Kamloops was built many years ago when economy in construction was more important than maximum haulage capacity. The Canadian National was built to meet modern conditions and needs of railway traffic. This is clearly established by the disparity in locomotive performance over the two closely parallel lines from Kamloops to Vancouver.

In the course of his evidence, while speaking of the efficiency of operations between Winnipeg and Fort William, Mr. Neal said,—

When I first went west, if we moved 400 cars a day east from Winnipeg, we thought we had done a good day's work; and if we got them to Fort William in three days it was good work. * * * * As crops increased we rehabilitated the line until we move up to 1,500 cars a day east of Winnipeg and put them through to Fort William in 30 to 36 hours.

The traffic which is handled through these large facilities in the west outside of the grain rush period, could be moved just as easily with the facilities which we had 20 years ago as with what we have at the present time, and without the millions of dollars of expenditure for double track, grade reduction, revision of line, increased and improved yards, elevators and rolling stock which we were compelled to undertake in order to cope with the growing fall grain movement.

For instance North Transcona Yards, with over 100 miles of track and a capacity of 12,000 cars,—one of the most modern yards on the continent, is only used in handling revenue traffic for from two to three months of the year. During the balance of the year it is mainly used for storing empty grain cars.

The Bergen cut-off from Bergen to Transcona, a distance of 16.5 miles of double track fully equipped with block signals was built entirely on account of the grain movement and for from 8 to 9 months of the year is used principally for storing idle cars.

In this connection it was further stated that the doubling of the track from Winnipeg to Fort William had cost thirteen million dollars and the recent enlargement and improvement of the Fort William Yards over \$200,000. West of Winnipeg to Swift Current the main line is double tracked nearly all the way, upwards of 500 miles.

Very large capital expenditures were necessary on the Canadian Pacific main line east to make possible the large locomotive haul and consequent economy in operation shown in Mr. Neal's evidence. Obviously, like expenditures are necessary to the handling of the westbound traffic with equal economy. The locomotive performance over the parallel Canadian National line is evi-

dence that the physical conditions permit of such improvements being made. But even under present conditions, the haulage is quite as economical over the line from Revelstoke westward as it was over that from Medicine Hat eastward before the large capital expenditures spoken of by Mr. Neal were made, and when the rates over the Canadian Pacific main line east were the same as they are now.

While haulage conditions from Revelstoke westward are not as favourable as on the main line eastward from the mountains, they compare favourably with those on the secondary trunk and branch lines of the Canadian Pacific Railway on the prairies. An important secondary trunk line of the Canadian Pacific gives direct connection between Edmonton and Winnipeg. The distance is 848 miles. This connection leaves the Calgary and Edmonton branch at Wetaskiwin forty miles south of Edmonton and joins the main line at Portage la Prairie, fifty-six miles west of Winnipeg. The rate, Edmonton to Fort William, is the same as from Calgary by way of the main line, 26 cents per 100 pounds.

Speaking of that line, Mr. Neal said:—

We do not maintain our line up there to such a high standard as we do the main track. . . . Owing to track conditions we use 155 per cent locomotives instead of 210 per cent as on the main line.

He gave the locomotive performance on the line, Edmonton to Winnipeg, as follows:—

Hardisty (1st Divisional point out of Edmonton) to Wilkie....	2,132 tons, with pusher from Hardisty to Rosyth, 6 miles.
Wilkie to Saskatoon.....	2,200 tons.
Saskatoon to Wynyard.....	2,066 tons.
Wynyard to Bredenburg.....	2,170 tons.
Bredenburg to Minnedosa.....	1,317 tons, with pushers Millwood to Binscarth, 7-6 miles and Birtle to Solsgirth, 8 miles. (These are permanent pushers when traffic is moving in volume.)

From Minnedosa the maximum train load is 3,500 tons, but a pusher is used for 2.2 miles from Minnedosa to reach a summit from which there is a fall of 941 feet in 76 miles to Portage la Prairie. From Portage la Prairie on the main line to Winnipeg there is a drop of 90 feet in 56 miles and the maximum train load is 4,000 tons. These figures show the great difference between locomotive performance on branch and secondary trunk as compared with main lines. On the Canadian Pacific between Fort William and Canmore the branch and secondary trunk lines are 84 per cent of the system. ,

Mountain Section of C.P.R.

The summit of the Kicking Horse pass in the Rockies on the main line of the Canadian Pacific is 5,332 feet above sea level—52 feet over a mile. Canmore where the mountain differential becomes effective on westbound traffic is 4,296 feet above sea level. All westbound merchandise traffic reaches Canmore at prairie rates. Calgary, the largest city and most important junction point on the Canadian Pacific between Winnipeg and Vancouver, is 3,438 feet above sea level. Medicine Hat, 176 miles east of Calgary, on the main line, is 2,181 feet above sea level. Lethbridge at the terminal of the Aldersyde branch, 126 miles south of Calgary, is 2,987 feet above sea level. All traffic from Medicine Hat or Edmonton to the Pacific coast must reach Canmore by way of Calgary. From Lethbridge all through freight passes by way of Calgary and Canmore. To find the measure of disability as to traffic conditions suffered by the Canadian Pacific on its main line between the section Canmore and westerly, where the mountain differential is effective, and Canmore and easterly, where prairie rates prevail, it is necessary to compare the elevations and gradients to be overcome in each case.

From Medicine Hat to Canmore the rise is 2,115 feet with a pusher grade for the first 15 miles out of Medicine Hat. From Lethbridge to Canmore the rise is 1,309 feet. Between Edmonton and Calgary there is a summit at Crossfield. The rise from Edmonton to Crossfield is 1,430 feet and from Edmonton to Canmore 2,308 feet. In surmounting these rises westbound to Canmore, merchandise pays only prairie rates. Therefore there is no warrant for more than prairie rates on grain from prairie points as far westerly as Canmore.

From Calgary to Canmore the distance is 68 miles and the difference in elevation 758 feet. From Canmore to the summit the distance is 55 miles and the rise is 1,036 feet.

The performance of a 210 per cent locomotive from Calgary through Canmore to the summit and beyond to Field was stated by Mr. Neal to be 1,365 tons, with pusher service Louise to Stephen, 6 miles; from Medicine Hat to Calgary with pusher Medicine Hat to Bowell, 15.6 miles, 1,700 tons. The use of a pusher for 15 miles out of Medicine Hat on westbound traffic under prairie rates may fairly be balanced against the use of one for six miles under the mountain differential at the summit of the pass.

As the case stands on the evidence brought before the Board, westbound freight arrives at the summit of the pass in the Rockies under traffic conditions no more disadvantages to the railway than those under which it reaches Canmore.

From the summit of the Rockies, the elevation drops 2,900 feet in 77 miles to Beavermouth. No adverse grades are shown on the time table.

From Beavermouth to Glacier, the high point of the Selkirk range, the distance is 22 miles. Of this distance 2 miles has a 1.7 per cent gradient; $8\frac{1}{2}$ miles a 2.2 per cent and 6 miles .95 per cent (shade under 1 per cent). The remaining $5\frac{1}{2}$ miles is at normal gradient. The load limit for a 210 per cent locomotive with pusher for the 22 miles, is 1,050 tons.

From Glacier to Revelstoke there is a drop in elevation of 2,282 feet in the distance of 41 miles with no adverse gradients shown on the time-table.

From these comparisons it would appear that the only section of the Canadian Pacific main line which offers adverse conditions against westbound traffic over those found on prairie lines, is the section of 22 miles from Beavermouth to Glacier, and of that distance only $10\frac{1}{2}$ miles has abnormal gradients, as grades of one per cent frequently occur on the prairies.

From Beavermouth to Vancouver the total adverse rise including that over the Selkirks is 2,383 feet, with 48 miles of pusher grades as compared with 2,264 feet of adverse rise between Canmore and Fort William, with 45.5 miles of pusher grades.

For the distance from Beavermouth to Glacier, 22 miles, the reduced tonnage which the locomotive can haul undoubtedly adds to the cost of operation of the railway, over that on the prairie main line. How far the adverse rise over the Selkirks is offset by the mile of drop from the summit in the Rockies to the coast, with the addition of the drop on the west side of the Selkirks corresponding to the rise on the east side, was not brought out during the hearing. The railways held strongly that a favouring grade does not give benefit proportioned to the extra costs in operation resulting from an equal adverse grade. Counsel for the provinces held strongly that there was very material advantage in a down grade. Without accepting in full the contentions of either party, there would seem of necessity to be some advantage in such a preponderance of down grades—over one mile—from the summit of the pass in the Rockies to the coast, as would balance some part of the disabilities imposed by the exceptionally heavy grade for $10\frac{1}{2}$ miles between Beavermouth and Glacier.

While it is universally accepted that there is a material advantage in railway operation over a line which avoids steep grades, there may be a situation in which it is more economical to use a pusher on a short steep grade than to lengthen the line sufficiently to allow the rise to be overcome without its use. The longer line will usually involve greater capital cost and must include increased maintenance charges proportioned to the additional miles. This no doubt is why so many pusher grades are used on the prairie section of the Canadian Pacific Railway main line. Maintenance charges on a line of the first class are now placed at a yearly average of about \$2,000 a mile. No doubt these cost factors were considered by the company when in the first place it was decided to cross the Selkirks in order to get the shortest line from coast to coast, instead of following the Columbia river around from Beavermouth to Revelstoke as might have been done, but with an increased length of haul of possibly 100 miles.

However far the adverse operating conditions between Beavermouth and Glacier may be minimized by the considerations above mentioned, it is a fact that a large and important traffic from coast to coast is carried at rates which not only do not recognize any mountain differential but are generally much lower than the rates to prairie points for much shorter distances from Montreal and Toronto, over routes that do not approach, much less cross, the mountains. On steel bars, iron and steel pipe, electric fixtures, paper, tools, linoleum, rope, glass, tinware nested, and no doubt many other commodities, the rates from Montreal to Vancouver range from 65 cents to \$1.45 per 100 pounds. The rates to Calgary compare with those to Vancouver as follows:—

On steel bars, 65 cents Montreal to Vancouver and to Calgary \$1.81 per 100 pounds; on linoleum, Montreal to Vancouver, \$1.25, and to Calgary, \$2; on rope, Welland, Ontario to Vancouver, \$1.30, and to Calgary, \$2. Many other commodities taking through rates show a like differential in favour of—not against—the mountain haul.

During the rates hearing it was shown that in very few cases was the through rate to Vancouver higher than that to Calgary, and in no case was the difference proportioned to the lesser mileage to Calgary, taking no account of the claimed greater cost of the mountain haul.

It is also worthy of note that mountain difficulties do not prevent the operation of a passenger train which makes the shortest time across the continent of any train on any line in North America.

The grain rate of 26 cents per 100 pounds, Calgary to Fort William, 1,243 miles, is .0209 of a cent per 100 pounds per mile, or 1.254 cents per bushel per 100 miles. A grain rate of 18 cents per 100 pounds from Calgary to Vancouver, 642 miles, would be .028 of a cent per 100 pounds per mile, or 1.68 cents per bushel per 100 miles. The present 21-cent rate Calgary to Vancouver is .0327 of a cent per 100 pounds per mile, or 1.962 cents per bushel per 100 miles.

The western part of Southern Alberta is more highly productive than the eastern. Its westbound grain traffic centres at Calgary. At the 21-cent rate, Calgary to Vancouver, that traffic now pays an average of over one half more per mile than it would pay if it went to Fort William at the 26-cent rate, and would pay one-third more per mile than the Fort William rate, if it were hauled from Calgary to Vancouver for 18 cents per 100 pounds.

Mountain Construction and Maintenance Costs

Higher maintenance costs in the mountain region west of Canmore than eastward on the prairies was strongly urged by the Canadian Pacific as a reason for higher rates on the mountain than on the prairie haul. That these costs were, on the whole, higher was strongly disputed by counsel for the provinces.

In any case a railway must be maintained in all its parts, or it cannot serve a useful purpose for any part. It is obviously unfair to charge exceptional costs of local maintenance to the freight traffic of a certain section, when the special maintenance in question is just as necessary to and is used as fully by through traffic of all kinds as by local freight traffic. Construction costs are in the same position. The cost of construction of each part of a line is necessary to and must be carried by the earnings on the traffic of the whole line, whether the cost of construction or of maintenance of any part be either great or small. The exceptionally high costs of construction and subsequent improvement of the lines over the Laurentian plateau north of Lakes Huron and Superior, have never been reflected in special rates over that section of either line between Montreal or Toronto and Winnipeg.

Situation of Wheat Producer

So long as traffic was in its greater part local between the prairies and the coast, as it was for many years, whether there was a mountain differential or not was chiefly a matter of local concern. But when wheat for export is the main feature of the traffic between the prairies and the coast, the national interest becomes the dominant factor. Wheat is Canada's principal export. On increased wheat production Canada in large measure rests her expectations of prosperity and greatness. The wheat area extends 900 miles from east to west. It is narrowest in the extreme east and widest in the extreme west. Production is much more fully developed in the eastern than in the western part. Therefore the region of future expansion must be in that part of the prairies which, for geographic reasons, should find its most economical access to tide-water at the Pacific coast.

Canada's wheat fields are further from either ocean than those of any other country competing in the world's market, therefore a low cost of haul for its wheat to both seaboard is more important to Canada than to any other country. Canada must place her wheat on the world's market at a price that will compete with the offerings of other countries. If she cannot do that she cannot sell, and if she cannot sell—and at a profit to the producer—she cannot produce for export. In all cases the cost of transportation is paid by the producer in the price he receives for his wheat. Therefore the variation of each cent or fraction of a cent per bushel in the cost of transportation is reflected in the returns which the producer receives and is again reflected in the measure of his activities towards increase of production. The great world market for wheat is in western Europe. The western Alberta producer is further from that market by direct eastern route than his fellow farmers in Eastern Manitoba by the width of the whole wheat growing region and the cost of rail haul through it. From Vancouver the ocean distance to Liverpool is three times that from Montreal. Whether his wheat moves east or west, there is an initial disadvantage of greater actual distance from the principal market against production in Alberta; while the national interest imperatively demands that production shall be increased in that region to the limit that the world market will take at a price that will meet costs of transportation and enable the farmer to successfully continue and to expand his operations. Therefore the lower the rate by which the wheat of the western part of the prairie region reaches the nearest seaboard, the better for Canada, provided that the railways receive the fair cost of haulage as compared with earnings for like services elsewhere in Canada—no less and no more.

When the subject of through rates, Montreal and Toronto to Vancouver was under consideration during the hearing, it was urged by eastern shippers and agreed to by the railways, that rates to Vancouver, so low that they did not recognize mountain conditions, were justified as a means of enabling eastern

industry to hold its place in the British Columbia coast market against world competition and thereby profitably expand production to the benefit of the country at large.

If the national interest demands that rates across the continent which disregard mountain conditions and mileage as well must be given to the manufacturing industries of eastern Canada in order to enable them to hold the trade of Canada's Pacific coast against world competition from overseas, it would seem to be equally in the national interest that the wheat farmer of Alberta and eastern Saskatchewan who must also meet world competition—not in Canada but overseas in Asia and in Europe—shall not be prevented from doing so by the maintenance of rail rates to the Pacific based on conditions which are not recognized in the case of the eastern manufacturer.

National Advantage in Retaining Wheat Traffic

There is a further phase of the situation regarding westerly grain traffic that was brought to the attention of the Board during the hearing. If Canada's total overseas export of grain were carried by her own transportation facilities to her own seaports, whether it went west or east from the prairies would be a matter of merely local concern. But when successive crop years show much the larger volume finding United States ports over United States routes from Fort William easterly, instead of Canadian seaports over Canadian routes and using Canadian traffic facilities, the matter becomes one of national as well as of local concern. Canada has built three lines of railway between Atlantic navigation at Montreal and the prairies. She has also made practicable through navigation from Fort William to Montreal by a costly canal system and besides has a short-cut lake-and-rail connection by way of McNicoll and Midland on Georgian Bay to Montreal.

Comparatively little use is made of the through rail lines from Fort William for grain traffic. The great bulk of the eastbound grain goes forward from Fort William by water and is held in storage in the interior or at Fort William during the four months period of closed navigation on the lakes. Of that which leaves Fort William by water, the smaller part takes the Canadian lake-and-rail route by way of McNicoll and Midland to Montreal. Another part goes to Colborne on Lake Erie to be transferred to smaller boats by which it reaches Montreal through the Canadian canals. But by far the largest part takes the United States lake-and-rail route by way of Buffalo to United States Atlantic ports. For the past five and a half crop years, the distribution of Canadian export wheat, in bushels, has been as follows:—

Crop Year	Pacific Ports	Canadian Atlantic	United States Atlantic
1922-23.....	17,829,000	69,044,000	129,871,000
1923-24.....	53,809,000	72,980,000	141,079,000
1924-25.....	23,992,000	44,723,000	75,071,000
1925-26.....	52,954,000	69,963,000	142,174,000
1926-27 ($\frac{1}{2}$ year).....	18,007,000	37,456,000	90,992,000

These figures show that considerably more than half of our total wheat export crossed the Atlantic from United States ports, and of the total amount that went eastward both by water and rail, nearly two-thirds took the United States instead of the Canadian route. Grain traffic more than any other builds up the port from which it is shipped and of course pays toll to the carriers who take it there. The ninety million bushels of Canadian wheat of the crop of 1926 that went overseas from United States ports by the end of January, 1927, paid United States carriers and dealers a bulk sum of between eleven and twelve

million dollars. Grain shipped from the prairies to our Pacific ports pays toll only to Canadian railways and builds up Canadian ports; while eastbound, our export wheat traffic is internationalized on the basis of nearly two bushels through the United States to slightly over one through Canada.

Rail rates that are unduly unfavourable to traffic on the short haul from the prairies to the Pacific necessarily divert it to the long haul eastward, to the benefit of United States ports in the proportion of two to one as compared with Canadian. But not only so; there are times when the facilities of the port of Montreal are so heavily taxed by the present flow of grain that an increase of the easterly movement by the placing of higher rates against that to the Pacific would simply send, not two-thirds of the thereby increased easterly traffic, but the whole of the increase, to United States ports, by United States routes.

In this connection it is to be remembered that the maintenance of the standard of Canadian wheat in the world's market has an important bearing on its basic price. The maintenance of that standard has for many years been the subject of special legislation and careful administration. Grain passing through Canada's Pacific ports and through her Atlantic ports as well, is under Government supervision until it is in the hold of the ship. But grain that goes into a Buffalo elevator is then and there beyond Canadian Government control and is subject to manipulation in respect of its grades that would be illegal in Canada and is detrimental to the reputation, and therefore the market value, of Canadian grain generally, however profitable it may be to the dealer who is handling it.

Advantage in Winter Movement

An important feature of the grain traffic to Pacific ports as compared with that to Fort William is that it is not subject to the same seasonal conditions. Fort William is closed for four months of the year while Vancouver is open the year round. The eastward grain rush that follows harvest closes abruptly on the closing of navigation in the first half of December. This situation was discussed during the hearing and it was stated that on the Canadian Pacific the whole western personnel and machinery are built up to cope with the peak period of the grain movement eastward which lasts for from three to four months from the beginning of threshing in late August until the close of navigation in early December. In September to December, 1925, the eastern movement on the Canadian Pacific Railway from Winnipeg ran from 750 to 1,091 cars a day, while for the succeeding months it ran from 185 to 281 cars a day. The statement was made that assuming facilities were used to full capacity during the four autumn months, they were from two-thirds to three-quarters idle during the balance of the year. To that extent the working force had to seek other employment, and the money that was invested in the extra track and rolling stock was earning no return. Seasonal conditions regarding lake traffic eastbound cannot be changed; but just so far as the grain traffic by way of the Pacific coast is developed, it makes possible the profitable employment of men and rolling stock that would otherwise be idle during the winter months, to the benefit of the country generally and of the railways as well. Of itself this would appear to be a substantial reason against discriminatory westbound rates.

MERCHANDISE RATES (BOTH WAYS)

The contention of the railways in support of the maintenance of the "mountain differential" on merchandise moving under class rates both ways within the western mountain region was based on the same grounds as their demand for increased westbound grain rates, namely excess difficulties of operation, maintenance and construction in that region as compared with the prairies.

The prairies sell grain and buy merchandise. The grain movement is both eastward and westward to either ocean. The merchandise movement to the prairies is from both oceans or from the industrial centres adjacent to them. The eastbound rate on grain is statutory and the claim is made on behalf of the prairies that conditions being as they are, the westbound rate should not be higher. Similarly the claim is made that under existing conditions, merchandise rates from Pacific ports and cities to the prairies should not be higher per mile than those from Eastern Canadian cities and seaports. The mountain differential which applies throughout the region between the Pacific and the prairies increases by approximately 15 per cent the rates to westerly prairie points over those on similar merchandise coming from the east.

While the mountain differential applies westbound from the prairies to the Pacific as well as eastbound from the Pacific to the prairies, chief consideration was given during the enquiry to the traffic eastbound. Partly because the bulk of the movement that comes under the mountain differential in the region between the prairies and the coast is in that direction and partly because the question of mountain conditions adverse to westbound traffic was very fully dealt with in connection with export grain rates.

The only important difference between the adverse conditions against westbound traffic and that eastbound is that the rise, or lift, eastbound is from sea level to the summit of the passes in the Rockies, whereas westbound traffic reaches these summits by a comparatively short rise from the high level of the prairie plateau adjoining the mountains. The region covered by the mountain differential extends on the Canadian Pacific main line from Vancouver to Canmore, 575 miles, and on the Canadian National main line from Vancouver to Edson, 642 miles. Under the mountain differential between Vancouver on the west and Canmore and Edson on the east, each actual mile is reckoned as a mile and a quarter. That is the 575 miles, Vancouver to Canmore, becomes 719 miles, and the 642 miles Vancouver to Edson becomes 802 miles when the class rates used on the prairie are applied.

Eastbound Conditions on Canadian National Railway

On the National the traffic conditions eastbound resemble those westbound except for the longer uphill pull. The summit is at an elevation of 3,720 feet. The total adverse rise on the National from Vancouver to the summit, 483 miles, is less than 4,000 feet. The maximum adverse grade is one half of one per cent, except that between Swift Creek and the summit, 56 miles, where there are sections in which the maximum grade is seven-tenths of one per cent.

The adverse rise or lift on the Canadian National main line from Winnipeg to Edson at the western limit of the region of mountain differential is over 4,000 feet in 925 miles with a maximum grade of four-tenths of one per cent. From Fort William the rise is over 5,000 feet. On lines of the National system on the prairies other than its main line, it is compelled to overcome elevations and gradients quite as adverse as those eastbound in the mountain region. For instance on its Saskatoon-Calgary line from Drumheller eastward the lift is 720 feet in 28 miles with a 1.3 per cent grade for $\frac{3}{4}$ of a mile and one-half of one per cent and over for $17\frac{1}{2}$ miles. From Drumheller to Calgary westbound the lift is 1,185 feet in 84.4 miles with a seven-tenths grade for half a mile and a half of one per cent and over for $22\frac{1}{2}$ miles. Drumheller is an important coal producing point. Coal, a commodity taking a comparatively low per ton rate, is shipped over these adverse grades in large volume to all prairie points and merchandise is carried both ways at strictly prairie rates.

In the Province of Ontario the National through line to Windsor rises 753.9 feet in the first 48 miles from Hamilton, an average of 15.7 feet to the

mile. The main line Toronto to Sarnia overcomes a rise of 965 feet in the first forty miles from Toronto, an average of 24.62 feet to the mile. The Sudbury line rises 778 feet in the first 29.2 miles from Toronto; an average of 26.67 feet to the mile. The North Bay line rises 748 feet in the first 23.3 miles from Toronto; an average of 28.44 feet to the mile. The Hamilton-Woodstock line rises 493.3 feet in the first 11.4 miles from Hamilton, an average rise of 43.27 feet to the mile. The most extreme rise eastbound in the mountain region on the National main line is 1,118 feet from Swift Creek to the summit, 56 miles, an average of slightly less than 20 feet to the mile. Notwithstanding the adverse conditions on these particular lines in Ontario, traffic over them is not penalized by differential rates. Not only so, but throughout the Ontario and Quebec region, as defined by the railways, the class rates average substantially lower than those which prevail on the prairies, to which the mountain differential is added on traffic between the Pacific coast and the prairies.

Eastbound Conditions on Canadian Pacific Railway

On the Canadian Pacific Railway the summit is 5,332 feet above sea level and the total adverse rise Vancouver to Stephen was stated by Mr. Neal of the Canadian Pacific to be 10,288 feet. The distance is 520 miles. The summit of the Canadian Pacific pass in the Rockies is 1,612 feet higher than that on the National. Besides there is the rise of 2,282 feet over the Selkirks from Revelstoke to Glacier which does not occur on the National. Therefore, the conditions regarding eastbound traffic in the mountains as compared with westbound traffic on the prairies is less favourable on the Canadian Pacific than on the Canadian National.

The performance of a 210 per cent locomotive eastbound Vancouver to Stephen, was given by Mr. Neal as follows:—

	Mile	Ton
Vancouver to Ruby Creek.....	81	3,500
Ruby Creek to North Bend.....	48	1,500
North Bend to Wallachin.....	90	1,400
Wallachin to Kamloops.....	32	2,686
Kamloops to Sicamous.....	84	2,712
(with pusher Chase to Notch Hill, 13.9 miles)		
Sicamous to Revelstoke.....	44.8	2,650
(with pusher Taft to Clan William, 15.2 miles)		
Revelstoke to Glacier.....	41	1,330
Glacier to Golden.....	50.2	1,330
Golden to Leanehoil (with pusher).....	18.2	1,330
Leanehoil to Field.....	17	1,400
Field to Stephen (with pusher).....	14	525

On the figures as given the average train load from Vancouver to the summit is 1,851 tons for 520 miles with 81 miles of pusher assistance, as compared with 2,340 tons on the like calculation from Winnipeg to the summit, with 20 miles of pusher assistance.

While the figures indicate more favourable conditions westbound on the prairies than eastbound in the mountains on the main line of the Canadian Pacific, a comparison between mountain and prairie conditions must include branch and secondary trunk lines, in order to be complete. Regarding cost of operation on prairie branch lines, Mr. Neal said:—

Our branch line construction and maintenance would not justify operation of 210 per cent locomotives. . . . Our line Melfort to Regina would probably carry 155 per cent engines.

Regarding the secondary trunk line from Wetaskiwin on the Calgary and Edmonton branch to Portage la Prairie on the main line, Mr. Neal stated that the maximum train load for a 155 per cent locomotive from Millwood to Binscarth, 7.6 miles, was 750 tons, therefore a pusher was required permanently. From Birtle to Solsgirth, 8 miles, on the same division, a pusher was also permanently required. The Canadian Pacific branch Langdon to Drumbeller

had a rise of 925 feet in 43 miles from the Knee Hill terminus, with a number of .65 per cent adverse gradients, and three adverse velocity grades of 1.3, 1.6 and 1 per cent respectively. The chief purpose of this branch is to haul coal from the Drumheller mines, for distribution throughout the prairies at strictly prairie rates.

The Canadian Pacific main line comprises slightly less than 16 per cent of the system between Fort William and Canmore.

On the Toronto, Sudbury line in Ontario the Canadian Pacific has a rise of 942 feet on the first 35.5 miles out of Toronto; on its Orangeville branch, 1,074 feet in the first 52 miles, and on its Owen Sound branch 1,363 feet in the first 52 miles out of Toronto. As in the case of the Canadian National, there is not only no differential against any class of traffic over these lines, but they share in the lower rates enjoyed by eastern lines as compared with rates in the prairie west.

Surplus of Westbound Freight

Before the flow of grain from the prairies to the coast began, when the bulk of the traffic through the mountains was eastbound in lumber, fish, fruit, etc., its handling meant a double movement of locomotives and empty cars for a single and expensive movement of freight.

Present conditions are that the principal movement, chiefly grain is from the prairies to the coast. The condition would seem to be much like that at Fort William in which the preponderance of eastbound traffic automatically takes care of that westbound.

On the Canadian Pacific line the summit west of Fort William is at Raith, and the rise is 967 feet in 53 miles. On close questioning regarding the effect upon westbound traffic of the somewhat sudden rise from the shore of Lake Superior to the Laurentian summit, the evidence of both railways was in agreement that owing to traffic conditions the difficulty because of the adverse physical features was negligible. From the fact that the immense preponderance of the traffic was eastbound—grain to the lake-head—there was usually ample locomotive power arriving from the west to take care, on its return to the west, of the lesser tonnage of westbound merchandise traffic. If, for any reason, that was not the situation, when a heavy train had to be moved westward for the Canadian Pacific, an extra engine took a part of the train up the hill to Raith and left it there to be picked up by the other part of the train when it came along, the extra engine returning to Fort William without serious loss of time. It was agreed by the representatives of both railways that in either case owing to traffic conditions as described, the westbound operation of that section of the two systems was not burdensome. The maximum haul of a 210 per cent locomotive from Fort William to Raith was stated to be 1,427 tons.

The endeavour was made by both railways to show that the movement of grain westward did not take place at the same periods of the year as lumber and other commodities moved eastward to the prairies and therefore that the railways did not benefit by the westward taking care of the eastward flow as was the case at Fort William. On the other hand, the traffic both ways at Fort William is essentially seasonal, the port being completely closed for four months in each year and the grain rush being confined to a four months' period in the fall. The port of Vancouver is open the year round and the grain movement to it is spread over a much longer period than that to Fort William.

That the preponderance of traffic is now westbound was universally agreed and as well that in earlier years when the mountain differential was established, it was in the opposite direction. On that statement of facts it is clear that the condition which was in largest measure assumed to be justification for the mountain differential does not now exist.

Through Rates Eastbound

Through rail rates from the Pacific coast to central Canada on commodities which originate at the coast and are distributed for consumption throughout central Canada—not for export—are on a basis similar to that which governs through commodity rates westbound from Montreal and other eastern points to Vancouver. Although the length of haul Vancouver to Montreal is more than four times that from Vancouver to Calgary, and is over the same tracks from sea level to the summit of the pass in the Rockies, there is no recognition of adverse mountain conditions in those through rates. But a comparison of distances, together with rates, shows clearly that the rates on these same commodities to prairie points are in fact a recognition of the principle of “mountain differential” as applied to merchandise traffic from the coast to the prairies under class rates.

Following is a comparison of carload rates from Vancouver to Montreal, Toronto and Calgary, the distance Vancouver to Montreal is 2,885 miles, to Toronto 2,706 miles and to Calgary 642 miles.

Commodity	To Montreal	To Toronto	To Calgary
	cts.	cts.	cts.
Lumber.....	90	88½	50
Rice, cleaned or milled.....	115½	115½	98
Fish (canned-boxed).....	105 (min. 70,000 lbs.)	105	98
Fish (canned-boxed).....	138 (min. 40,000 lbs.)	138	98
Wood pulp (dry).....	107½	91½	50
Hides (green).....	125	125	98
Oil (fish including whale oil).....	105	75	98
Fish (dried, smoked or salted).....	131½	131½	98
Berry Baskets (x. d. flat).....	114	107	50
Conduits (creosoted, wooden).....	90	88½	98
Mop Broom handles.....	128	105½	59
Potatoes.....	110	110	56

Haulage Conditions Over Laurentian Plateau

Comparison has been made between haulage conditions within the prairie and mountain regions respectively. But prairie conditions are not properly in question in considering justification for the “mountain differential”. In practical effect it is an extra charge upon the prairie consumer in respect of goods reaching the prairie from the Pacific region, and is only properly comparable with the charge made in respect of like goods reaching the prairie from the Atlantic region. The extra charge on traffic from the west has been permitted because of alleged extra difficulties and costs of haul from the west as compared with that from the east.

Traffic reaches the prairies by all rail to Winnipeg, which is near the eastern limit of the prairies, or by lake to Fort William and by rail to Winnipeg. During four months of the year the lake-and-rail route is not available, and all traffic must take the all-rail route. Even during the season of open navigation the merchandise traffic, which moves under the higher class rates, largely takes the all-rail route. The Laurentian plateau lies between North Bay and Fort William just as the Rockies and Selkirks lie between Vancouver and Calgary. Conditions on the Canadian Pacific main line Montreal to Fort William are properly comparable to those on the main line Vancouver to Calgary. A detailed statement of the haulage performance of a 210 per cent locomotive, Montreal to Fort William, was given by Mr. Neal as follows:—

	Tons
Montreal to Smiths Falls.....	2,436
Smiths Falls to Chalk River.....	1,600
Chalk River to North Bay.....	1,270
North Bay to Cartier (with pusher Markstay to Cartier, 57.8 miles).....	2,300
Cartier to Chapleau.....	1,290
Chapleau to White River.....	1,292
White River to Schreiber.....	1,170
Schreiber to Fort William.....	1,320

The average is 1,584 tons per train with 57·8 miles of pusher assistance, as compared with an average of 1,851 tons, Vancouver to Stephen, with 81 miles of pusher assistance. The total adverse rise to be overcome, Montreal to Fort William, is 11,389 feet, as compared with 10,288 feet Vancouver to Stephen. To make another comparison; the distance from Cartier to Fort William is 520 miles, the same as from Vancouver to Stephen. For that distance the maximum haul is 1,268 tons without pusher; or from North Bay to Schreiber, 500 miles, the maximum is 1,513 tons with pusher for 57·8 miles.

Differential Westbound to Prairies

Although the actual per mile costs of railway operation on the Canadian Pacific Railway from Montreal to the prairies is approximately the same as from Vancouver to the prairies, a differential of 130 miles has been established in favour of the haul from the east on both railways. This differential applies on the rail haul from Fort William in respect of lake traffic, as well as on the all-rail haul from Montreal. Instead of the class rates from Montreal to Winnipeg on the Canadian Pacific being charged on 1,411 miles, they are charged only on 1,281 miles, and instead of the like rates from Fort William to Winnipeg being charged on 420 miles, they are charged only on 290 miles. The situation therefore is that traffic from the east to the prairies is carried 130 miles for nothing, while traffic from the west to the prairies pays on 144 miles more than the actual haul. As between traffic from the east and from the west, there is a double differential, while the actual operating conditions do not appear to give reason for any difference whatever.

The second differential against the haul from the west is to some extent cancelled by the distributing rate from Vancouver as a wholesale centre. But, during the hearing, it was agreed by both railways that the cancellation of the "mountain differential" would mean a substantial reduction in their respective revenues. The actual amount of loss can only be estimated. Whether it would be more or less than half a million the amount is large enough to be of serious interest both to the railways, to prairie consumers and to the dealers who desire to supply the merchandise affected by these rates.

The Order in Council under which the general rates enquiry took place is explicit in stating that the rate structure to be established as a result of the information secured, shall, under substantially similar circumstances and conditions, be equal in its application to all persons and localities. The question of which party shall lose or gain as the result of its conclusions as to what is an equal application of rates, is not, I respectfully submit, within the responsibilities of the Board in this case.

GRAIN AND FLOUR FOR DOMESTIC USE

The rate from Calgary on grain and flour for home consumption in British Columbia is 41½ cents per 100 pounds, as compared with the present rate of 21 cents per 100 pounds for export. It was urged by the Province that this rate was unduly high, and was especially burdensome on the dairy and poultry industries of the lower main land and Vancouver Island, which must depend in largest measure on imported feed for their stock. On the part of the province of Alberta it was urged that a lower rate would permit the profitable marketing of a proportion of the low grade or damaged grain that from time to time results from unforeseen and unfavourable seasonal conditions, and that, at present rates, finds no adequate demand.

Both railways opposed the application for lower rates on grain and flour for domestic use. They were supported in this position by a representative of 'the Canadian Millers' Association, who argued that if grain for domestic use

were permitted to reach the west at export rates, it would be possible for United States millers on the Pacific coast to profitably import it for mixing purposes and thereby enable them to compete more successfully in the foreign markets with Canadian mills. It appeared from the evidence that export rates on grain from the prairies to Vancouver do not apply if the grain is destined for the United States.

It is an accepted principle in railroad rate making that export and domestic rates on any certain commodity, being based on different conditions as to marketing, may properly differ in amount for the like per mile service. Therefore, the export grain rate from the prairies to British Columbia ports cannot be accepted as fixing the standard rate on grain required for domestic use within the province. At the same time, as British Columbia produces less wheat in proportion to population than any other province, the question of rates from the prairies on grain and flour for local consumption is of greater importance to every section of the people there, including those engaged in the various forms of agriculture, than to those of any other section of the country. Therefore, they ask for rates on grain and flour for domestic use that shall be as favourable to them as the lowest accorded any of the other provinces.

From prairie points eastbound to Fort William, there is no difference in rail rates between grain and flour for export and for domestic use. The consuming population at the lake head who thus get the benefit of an export rail rate on their domestic supplies, is not large enough to be considered as a factor in the case. But the major portion of the grain consigned to Ontario and Quebec points, leaves the lake head by boat, not by rail, and reaches the lake and river ports of these provinces by the same means. In this way the greater part of the two larger provinces of the Dominion containing two-thirds of the total population of the country, may receive the bulk of their domestic supply of wheat and flour, either actually at export rates,—as in the case of all cities on the water front, including Toronto, Montreal and Quebec,—or at those rates with local distributing costs added for delivery at interior points from the most convenient lake or river port.

Under these circumstances Counsel for British Columbia contended that the rate of 41½ cents per 100 pounds from Calgary to Vancouver for domestic use was excessive and discriminatory. It appears from the published Government returns that aside from the cost of sacking grain exported to Japan and China, the grain and flour from the prairies used in Yokohama and Hong Kong frequently paid no greater total freight rate from prairie points than that used in Vancouver and Victoria.

The all-rail export rate Fort William to Montreal is 34½ cents per 100 pounds. The domestic rate is 37½ cents which is three cents over the export rate. The rail distance Fort William to Montreal is somewhat more than one-half greater than that between Calgary and Vancouver. There would not appear to be any reason why the difference between export and domestic rates on grain of export standards from prairie points to Vancouver should be greater than that between domestic and export rates on the longer haul, Fort William to Montreal.

Without discussing the merits of the contention of the Canadian Millers' Association against equalizing domestic and export rates to Vancouver, as they are now equalized to Fort William, it would seem that a differential rail rate of 3 cents per 100 pounds would be as much protection against the overseas competition of United States Pacific coast millers as Canadian millers can reasonably claim to be entitled to at the sole cost of the people of the province of British Columbia, where the consumption of flour—exclusively the product of Canadian mills—per head of population is greater than in any other province of the Dominion.

Export Rate for Grain Below Export Quality

Although a domestic rate three cents per 100 pounds over the export rate from prairie points to Vancouver would be the same difference between domestic and export rates as now prevails on the all-rail grain movement from Fort William to Montreal, it would not put the respective populations of Vancouver and Montreal in the same relative positions as to cost of their domestic supplies, because central Canada generally, including Montreal, in fact gets the bulk of its domestic supply by rail and water at the export rate.

As already mentioned, special representations were made to the Board on behalf of the poultry and dairy industries of the lower mainland and Vancouver Island sections of British Columbia in regard to their need of cheap feed grain. It was also brought to the attention of the Board that while Alberta under normal conditions produces the highest quality of wheat, oats, barley and other grain, from time to time a more or less considerable proportion of the crop of these grains is damaged by exceptional seasonal conditions and thereby rendered unfit for export. The bulk of this damaged or low grade grain can be used as feed for cattle, hogs and poultry; and if there is live stock of these classes locally in sufficient numbers to consume it, there is some salvage on what would otherwise be total loss. But unfortunately, in the sections of the prairie region where wheat is the principal crop, the number of live stock is generally limited. Also, when unfavourable seasonal conditions occur, they are usually quite general in character and the supply of grain thereby rendered unfit for export is beyond the local demand; resulting in serious loss to the producer. Damaged grain is not as suitable feed for live stock as sound grain, but if it can be secured at a sufficiently lower price, it answers the purpose fairly well and will be used accordingly. The present domestic rate of 41½ cents per 100 pounds practically excludes such grain from use by the poultry and dairy farmers of the coast region and compels them either to pay the full price for grain of export quality, with the 41½ cent transportation cost added, or to buy corn imported by ship from the Argentine. Either way the country suffers an economic loss and their difficulties in carrying on their operations are materially increased.

With the view of adjusting freight rates so that "Under substantially similar circumstances and conditions" they shall be—so far as may be reasonably practicable—"Equal in their application to all persons and localities, so as to permit of the freest possible interchange of commodities between the various provinces and territories of the Dominion," as directed by the Order in Council which authorized the General Freight Rates Enquiry, it was suggested that while domestic rates substantially higher than those for export might properly be established in respect of grain of export quality, it would in some measure equalize the advantage which central Canada now enjoys in respect of its domestic supplies, if grains of all varieties which are below milling or export quality were allowed export rates from the prairies to Pacific points, as all grades of all grains are allowed to Fort William.

The feed value of low grade or damaged grain is not sufficient to allow the British Columbia consumer to pay a price that will enable the producer to haul to the railway station and pay the present domestic rail rate as well, in competition with corn from the Argentine, delivered by ship in Vancouver. The railroad therefore altogether loses the haul on this grain, while the producer loses the selling value of the grain and the British Columbia poultry and dairy farmer pays his money for a foreign supply.

All grain shipped to Vancouver is officially graded at Calgary or Edmonton. The difference between the grades is well defined and universally recognized. The several grades are hauled in different cars and stored in different elevator bins at Vancouver. The milling and export grades of wheat do not go below No. 4

Northern. In the case of oats and barley export grades do not go below No. 3 C.W. (Canada Western). All grades of wheat below No. 4 Northern and all grades of oats and barley, rye and flax below No. 3 C.W. are only useful for local feed purposes.

The transportation of grain of these lower grades at export rates would not by any means place the consuming population of British Columbia in the same favourable position in regard to their domestic food and feed supply as that at present enjoyed by the people of central Canada, but it would be in that direction and would be of substantial advantage to the prairie producer and to the railway as well.

Because of the facts and conditions as above stated I am of opinion that action should be taken to bring about results as follows,—

- (1) The Canadian Pacific Railway be required to comply with the Order of the Board of September 2, 1925, by reducing the export rate on grain and flour from prairie points on their main line to Vancouver to the per mile rate now in force from prairie points on their main line to Fort William.

Also that if in pursuance of an Order of the Board, changes are made in their export rates on grain and flour from prairie points to Fort William on the main line of the Canadian Pacific, the export rates west-bound should forthwith be made to conform with such changes.

- (2) The Canadian National Railways be notified that when any changes are made in the per mile export rates on grain and flour on the main line of that system from prairie points to Fort William, the same per mile rates are to be made effective forthwith from prairie points to Vancouver.
- (3) That the Canadian Pacific and Canadian National Railways be notified to amend their class rates applicable in the region between Canmore and Edson on the east and Vancouver on the west to the level of actual mileage.
- (4) That the Canadian Pacific and Canadian National Railways be notified that rates on grain and flour for domestic use shall not be more than 3 cents per 100 pounds higher from prairie points to Vancouver, than the rates from the same points on grain and flour for export.

Provided that the rate on grain below export quality, that is wheat of a quality below the grade of No. 4 Northern, and other grains below the grade of No. 3 C.W. (Canada Western) shall not exceed the export rate.

III

RATES FROM THE PRAIRIES TO ATLANTIC PORTS ON GRAIN FOR EXPORT

The Order for a General Freight Rates investigation dated June 5, 1925, (P.C. 886) was supplemented by a further Order (P.C. 24) dated January 7, 1926, by which the Board was directed,—

Especially to enquire into the causes of Canadian grain and other products being routed or directed to other than Canadian ports; and to take such effective action under the Railway Act, 1919, as the Board of Railway Commissioners for Canada may deem necessary to ensure as far as possible the routing of Canadian grain and other products through Canadian ports.

The wheat crop of Canada for the season of 1925 was estimated by the Dominion Bureau of Statistics at 411,375,000 bushels of which 384,017,000 bushels was produced west of the Great Lakes. Canadian Customs returns show wheat exports for the crop year ending July 31, 1926, amounting in round figures

to 275,000,000 bushels; of which 53,000,000 bushels went overseas from Canadian ports on the Pacific; 90,000,000 bushels from Canadian Atlantic ports; 122,000,000 bushels from United States Atlantic ports and 10,000,000 bushels to the United States for consumption there.

Canada's barley crop of 1925 amounted to 112,000,000 bushels, of which 94,000,000 bushels was produced west of the Great Lakes. Total exports were 34,000,000 bushels of which 14,000,000 bushels went from Canadian and 20,000,000 bushels from United States seaports—roughly forty-two per cent from Canadian and fifty-eight per cent from United States Atlantic ports. Of the total export Britain took 25,000,000 bushels or almost seventy-five per cent.

Exports of oats amounted to 33,000,000 bushels of which 28,000,000 went overseas by Canadian and 5,000,000 bushels by United States Atlantic ports. Canadian ports received eighty-four per cent of the oat traffic and United States ports sixteen per cent, Britain took almost exactly half the total export.

The total exports of Canadian barley and oats from United States ports equalled in tonnage twenty million (20,000,000) bushels of wheat.

The principal purchasers of Canadian wheat of the crop year 1925-26 were:—

	Bushels
United Kingdom.....	198,402,001
Irish Free State.....	1,645,317
Belgium.....	10,749,600
France.....	3,008,538
Netherlands.....	9,851,546
Germany.....	4,928,339
Sweden.....	1,166,711
Italy.....	8,630,666
Greece.....	1,651,413
United States.....	10,464,041
Japan.....	12,927,933
China.....	7,689,834

Twenty other countries purchased quantities of less than one million bushels each. British imports, which were for distribution to other countries as well as for home consumption, amounted to 72 per cent of our total wheat exports.

Wheat is Canada's most important export both in total tonnage and gross value. In the period corresponding to the Canadian crop year 1925-26 Argentina exported 87 million, United States 74 million, Australia 54 million, Hungary 11 million, Jugo Slavia 10 million and India 6 million bushels of wheat. That is to say, within recent years, Canada has become the leading wheat exporting country of the world. The United States and Russia each produce more wheat, and in former years exported more than Canada. But since the beginning of the Great War, Russia's exports have been negligible, while exports from the United States have decreased, owing to increase of population without corresponding increase of production.

Wheat is a most desirable cargo for ocean shipping. Under modern conditions it is cheaply and easily handled both into and out of the ship. It is not readily subject to damage and cannot damage other cargo. It always has a gold value and can always be conveniently used to fill out a shipload. Taken altogether, it is probably the most desirable commodity that any country can offer in large volume to ocean carriers. Therefore wheat traffic through any certain ocean port is a means of attracting shipping and trade generally to that port, to the vast benefit of all dependent or associated interests, including the railways which serve the ports. The fact that Canada is the principal producer of the commodity which gives this desirable ocean traffic would seem to offer Canada an advantage in world commerce which, as shown by the trade returns, she does not, in actual fact, enjoy.

So far as the grain movement from the western part of the prairie region to the Pacific coast is concerned, the United States plays no part. The haul

is by Canadian railways to Canadian ports only. But in the case of the movement from the eastern part of the prairies to the Atlantic coast, United States transportation interests and seaports evidently play the dominating part.

Following are the totals for the past eight years of Canadian wheat exports through Atlantic ports with the respective percentages passing through the ports of each country:—

Year	Total Bushels	Canadian percentage	United States percentage
1918-1919.....	56,972,757	64.6	35.3
1919-1920.....	61,369,052	78.7	21.2
1920-1921.....	86,387,488	36.6	63.3
1921-1922.....	134,837,740	25.8	74.2
1922-1923.....	198,916,079	34.8	65.2
1923-1924.....	214,060,314	33.7	66.3
1924-1925.....	119,794,384	37.5	62.5
1925-1926.....	212,128,279	42.2	57.7

From these figures it is plain not only that the United States receives the benefit from the handling of the major portion of Canada's eastbound export wheat traffic, but that this condition is in large measure stabilized and that radical measures are necessary if any important change is to be brought about. Canada has the shortest all-rail haul and the shortest ocean haul from the prairie to Liverpool. She has three rail lines from the prairies to the St. Lawrence ports. She has the only actually serviceable all-water route from the head of the Lakes to the Atlantic ports. She has the shortest lake-and-rail haul between the same points. Notwithstanding these advantages, and the vast expenditures that have been made to provide them, during the crop year 1925-26 Canada paid to United States interests for the transportation of 122 million bushels of her export wheat to United States seaports, not less than 15 million dollars (\$15,000,000), and besides sacrificed the vast trade benefit that went to the United States because of that diversion of wheat traffic.

In the year 1925 the total number of transatlantic liners arriving at Montreal was 1,040, having a total cargo capacity of 4,744,793 tons, or an average of 4,562 tons per vessel. The volume of Canadian wheat, oats and barley shipped overseas through United States Atlantic ports in the crop year 1925-26 would have provided full cargoes for 1,000 ocean vessels of 4,300 tons each.

There are many reasons tending to bring about this result, but the two most important and outstanding are, first, the lower ocean rates available at United States Atlantic ports for wheat as return cargo because of the vast volume of merchandise tonnage reaching these ports and second, the period of closed navigation to the St. Lawrence ports, and the consequent longer rail haul during that season to the Maritime ports. Of the two the former is much the more important.

The "Pull" of United States Ports

So long as Canada exported a less tonnage of wheat than she imported of merchandise, she had no difficulty in retaining the export traffic in her own grain. Montreal was the seaport that, being farthest inland, was the most suitable point for distribution of merchandise throughout all westward Canada. The problem then was to get wheat to Montreal for export in sufficient volume to balance the imports of merchandise and so cheapen the ocean rate on the latter. As the Canadian grain surplus for export was not then sufficient, the constant endeavour was to divert export wheat of the United States from its own ports to that of Montreal. It was chiefly with that object in view that the Canadian canals were deepened to 14 feet, that the Canada Atlantic Railway was extended to Parry Sound and that, by the building of elevators at

Tiffin by the Grand Trunk and at McNicoll by the Canadian Pacific on Georgian Bay at its southeastern extremity, these ports were established as transfer and storage points on the lake and rail route from Duluth, Chicago and Fort William to Montreal; as Buffalo had already been established on the route from the same lake head ports to New York.

The conditions of twenty to thirty years ago do not prevail to-day. In 1890 Canada exported two and a half million bushels of wheat of which only 422,000 bushels was of home production. In 1904 she exported 23,000,000 bushels of which 17,000,000 bushels was home production, and in the year 1925-26 she exported 275,000,000 bushels of wheat of home production only, while United States wheat to the amount of 26,000,000 bushels was handled through Canadian ports during the same period. It is of course gratifying that Canada has been able to retain such a considerable amount of the traffic in United States grain. But shipment of 26 million bushels of United States wheat from Canadian ports does not compensate Canada for the loss of the haul of 122 million bushels of Canadian wheat that was shipped from United States ports in the same season especially in view of the fact that of the United States wheat shipped through Canadian ports, the part that was brought to Montreal by United States lake carriers—by far the larger proportion—contributed practically nothing to Canadian earnings either by lake or rail.

Montreal is Canada's natural eastern outlet for her export grain. It can be brought from the lakehead (Fort William and Port Arthur), to Montreal by the lake and canal route, by the shorter and quicker lake and rail route, or by either one of two all-rail routes. For the amount of grain sufficient to fill the vessels bringing merchandise and seeking return cargo, Montreal has a material advantage over any or all of the United States Atlantic ports. Up to the amount of the tonnage of her incoming merchandise, Montreal gets a return rate on an equal tonnage of outgoing freight. Whatever outgoing vessel tonnage is not occupied by other cargo, can be filled with grain at return cargo rates. Naturally a vessel which has brought a profitable cargo of merchandise to Montreal, can take return cargo at a rate below that which a vessel that came out light for the purpose of loading with grain on the return trip, could afford. As the great commercial port of Canada, Montreal receives an immense tonnage of merchandise, proportioned to the needs of the country, and to that extent, whatever it may be, is able to handle Canada's export grain traffic. But Canada's import tonnage is by no means equal to her export tonnage when grain is included. And for the grain that is over the amount of the return tonnage available in the vessels outbound from Montreal, a one way rate must be paid for the ocean voyage if it is loaded at that port.

Following are the shipments overseas by way of Atlantic ports, during the crop year 1925-26:

<i>Canadian—</i>	Bushels
Montreal.....	74, 660, 253
Quebec.....	3, 095, 334
St. John.....	10, 963, 458
Halifax.....	834, 339
	89, 553, 384
<i>United States—</i>	
New York.....	75, 424, 890
Philadelphia.....	16, 931, 010
Baltimore.....	12, 516, 907
Norfolk, Va.....	335, 874
Boston.....	3, 146, 690
Portland.....	5, 592, 270
	113, 947, 641
In store at United States Atlantic ports on July 30, 1926.....	1, 888, 404
In bond for grinding and export.....	16, 841, 000

The above figures regarding wheat exports appear in the report of the Dominion Bureau of Statistics. Those regarding the United States are from the United States Department of Commerce report.

The United States Atlantic ports have a larger tonnage of incoming than of outgoing cargo. The difference increases from year to year as population increases while the area of wheat production does not. The United States Atlantic ports have need of wheat in constantly increasing volume to give return cargo to the vessels, bringing them merchandise. Consequently while there is a limit to the volume of grain that Montreal can take as return cargo, there is practically no limit to the amount that the United States can take at return cargo rates.

Rates by Inland Water Route

During the season of navigation of 1926, the lake and canal rate from the lake head to Montreal was 9.60 cents per bushel, and to Quebec 10.20 cents.

But in addition to the transportation charges by vessel and rail on grain taking the lake-and-rail route from the prairies to the Atlantic seaboard, there are storage and transfer charges at each point where bulk is broken.

On the lake and canal route there are elevator, storage and sundry charges at Fort William amounting to 1.53 cents per bushel and an additional charge for lake insurance and wharfage at Montreal of .49 of a cent. Adding these amounts to the boat rate makes the cost, lake and canal route, Fort William to Montreal for the year 1926, 11.24 cents a bushel with Colborne transfer from lake to canal sized vessels: 11.37 cents with Buffalo transfer and 11.62 cents through without transfer, or an average of 11.41 cents by the all water route to Montreal, or 12.01 cents to Quebec.

By lake and rail through the Bay ports, there would be the same elevator, storage and sundry charges as on grain going all water, of 1.53 cents per bushel at Fort William, an average lake rate (season of 1926) of 3.01 cents; lake insurance and elevator charge at Bay ports .44 of a cent, rail rate to Montreal 8.6 cents and wharfage at Montreal 0.18 of a cent, a total of 13.86 cents, Fort William to Montreal.

By way of lake and rail through Buffalo to New York there would be the same Fort William charges of 1.53 cents per bushel, an average lake rate (season 1926) of 3.67 cents, lake insurance and elevator at Buffalo, .44 of a cent, rail rate Buffalo to New York 9.1 cents; F.O.B. New York 1 cent, total 15.76 cents per bushel. To Philadelphia and Baltimore the rate would be 0.3 of a cent less than to New York, or 15.46 cents per bushel.

This comparison gives Montreal an advantage of 4.35 cents per bushel in the all-water rate and 1.9 cents in the lake and rail rate over New York. The fact that notwithstanding this advantage in inland freight rates, New York handled as much Canadian wheat as Montreal, while Philadelphia, Baltimore and Norfolk, Virginia, handled an additional 26 million bushels, is evidence that, in spite of more favourable inland rates, overseas shipments of wheat by way of Montreal under present conditions are limited by the amount of return cargo tonnage available at that port.

Marine Insurance Rates

Rates of insurance on vessels and cargoes play a large part in diverting traffic from or directing it to any certain seaport or group of seaports. Mr. A. Johnston, Deputy Minister of Marine, told the Board during the enquiry that tramp vessels (not liners) trading into the River St. Lawrence during the summer months are penalized to the extent of an additional 1½ per cent insurance premium, as compared with New York on value of vessel (not including cargo). For the period from November 1st until the close of navigation, there is a further

penalty of 1 per cent. A tramp vessel valued at \$500,000 and insured for that amount, will, if it arrives in Montreal for a cargo during the summer months, have to pay an extra premium over New York of \$6,250. In the months of November or December, the extra premium would be \$11,250 for the trip. These conditions apply to both Montreal and Quebec and to St. John as well, but not to Halifax.

Insurance rates on cargoes from North Atlantic ports to the United Kingdom are as follows:—

New York, Boston and Portland.....	12½ cents per \$100
Halifax and St. John.....	20 “
Quebec.....	22½ “
Montreal.....	25 “

The rates from New York, Boston and Portland are for the year round. From Montreal and Quebec these rates apply only from the opening of navigation to October 15th. Beyond that date, up to the close of navigation, rates range from 5 cents to 27½ cents above those mentioned.

The Imperial Shipping Committee on Marine Insurance Rates in its 1925 Report, estimates that on wheat from St. Lawrence ports to the United Kingdom, the insurance premium over the New York rate on hull and cargo amounts to approximately 5 per cent of the ocean freight.

The marine insurance of the world is largely in the hands of “Lloyds” having headquarters in London, England. The attitude of that organization towards Canadian traffic may be gathered from a warranty form appearing in the 1925 Report of the Imperial Shipping Committee on Marine Insurance Rates. This warranty must be signed as a condition of securing insurance at standard Atlantic (that is New York) rates. It is as follows:—

Warranted not to enter or sail from any port or place in British North America on the Atlantic coast, its rivers or adjacent islands, except the port of Halifax, and for bunkering purposes only the ports of Louisburg and Sydney, or to enter or sail from any port or place north of 50 degrees North Latitude on the Pacific coast of America, its rivers or adjacent islands.

The penalty of additional premium (amount varying at the discretion of Lloyds), must be paid if the vessel sails to any port excluded by the warranty. Since the date of the report Prince Rupert has been removed from the black list. Halifax was included until 1925.

In the General Rates Enquiry the Board was instructed to find and take suitable action on the facts. But the comparative weight of what appear to be contradictory facts can only be correctly estimated if their foundation and relationship is understood. Assuming that marine insurance charges are based on a fair estimate of vessel risks, it is difficult to appreciate the situation which demands an insurance penalty on the cargo of a vessel destined to Halifax, while the vessel itself is relieved from penalty; or that permits a vessel to enter Louisburg harbour for coal, but does not permit her to load or discharge cargo while doing so. Especially having regard to the fact that over 200 years ago Louisburg was established as the French naval base on the North Atlantic largely because of its superior accessibility and safety. It is equally difficult to understand on what principle Portland, Maine, is given the same rates for the same season as New York, while St. John, only 250 miles further easterly on the same coast, is so heavily penalized as to hulls and cargoes, and limited as to seasons. The Canadian Pacific and Allan Lines had 871 winter sailings from St. John between 1908 and 1924 and in that period had only one wreck.

It would seem reasonable that the St. Lawrence ports should pay extra insurance rates for short periods at the opening and closing of navigation, but it is difficult to see why the vessel that at the eastern end of her summer voyage passes through the narrow waters that lead either to Liverpool, Glasgow, London or the Danish, Swedish or German western Baltic ports without extra insurance, must pay a penalty at the western end of her voyage on the wider, calmer and as

well lighted waters of the Bay of Fundy or the Gulf and River St. Lawrence. Vladivostock, Siberia, is closed by ice in winter. But vessels may sail to or from that port between May 1st and November 1st without penalty.

Whether or not in the future it may become possible to remedy in whole or in part these adverse conditions of marine insurance, their present existence has an important bearing on ocean grain rates, both from our St. Lawrence and our Maritime Province ports. There can be no doubt that they have been very effective in keeping vessels other than liners (which carry much lighter insurance rates) away from all Canadian Atlantic ports and thereby are in considerable measure responsible for the extent to which Canadian grain has been diverted to United States seaports.

Liners sometimes run light one way; and sometimes tramps bring as well as take cargo. But, speaking generally, if Canada is to recover a dominant position in the export of her own grain, it must be through the attraction to her ports in large measure of vessels seeking one way cargo, in other words, tramps.

The insurance penalty imposed on tramp vessels and applicable to all Canadian Atlantic ports except Halifax, is serious enough, but its indirect effect in tending to exclude such vessels from the St. Lawrence route, is even more important in connection with the one way grain traffic. So long as conditions remain as they are, the insurance penalty on both hulls and cargoes must be "absorbed" by the inland rates.

United States Ocean Traffic needs Canadian Wheat

Of 264 million bushels of wheat which reached the lake head from the prairies in the crop year 1925-26, all but ten million bushels went forward by the lake and canal or lake and rail route. This included the portion to be milled in Canada both for domestic consumption and for export as flour. The fact that of the amount that was forwarded for export overseas only 90 million bushels went through Canadian ports while 122 million bushels went forward for export through United States ports, is evidence that although Canada has the only lake and canal route to her St. Lawrence ports and the shortest lake and rail route as well, these combined do not give her sufficient advantage over the United States to enable her to retain the export of her own grain. Rather it indicates very clearly that as long as Canada depends solely on those routes, she must divide her export grain traffic with the United States and take the smaller share.

The conditions of thirty years ago are now reversed. Then the United States had more outgoing wheat than incoming merchandise, while Canada had less wheat than merchandise. The navigation of the upper lakes is common to both countries. The Buffalo-New York route was the great outlet for export grain from the northwestern States. When Canada needed wheat to give return cargoes to ships bringing merchandise to Montreal, she was able by deepening the canals and establishing rail connection with the Georgian Bay ports, to attract some share of United States wheat for that purpose from the Buffalo-New York route. Now that the United States needs Canadian wheat to give return cargoes to vessels bringing merchandise to her Atlantic ports, she is able to attract a large share of it from the Canadian lake-and-canal and lake-and-rail routes to the Buffalo-New York route. How great is the need of the United States seaports for Canadian grain as return cargo, is shown by a comparison in bushels, of exports of Canadian and of United States grain of all kinds by way of United States Atlantic ports during the year 1926, as given in the 1926 report of the Montreal Harbour Board, as follows:—

	United States Grain	Canadian Grain
New York.....	20,138,626	79,159,096
Boston.....	282,255	4,542,953
Philadelphia.....	6,832,016	14,789,631
Baltimore.....	10,857,472	14,436,550
Norfolk.....	460,619	669,500

The records of the past nine years prove conclusively that if Canada is to hold even a fair share of the export traffic in her own grain, she must supplement whatever advantage there may be in her lake-and-canal and lake-and-rail routes by the effective use of her three railway lines which give connection between the wheat fields and the St. Lawrence ports in summer and the Maritime Province ports in winter.

The Georgian Bay Ports

Regarding the lake situation: The big carriers of the upper lakes are too large to go through the St. Lawrence canals. They carry from the lake head to the Canadian ports on Georgian Bay or to Colborne and Buffalo on Lake Erie. At the Bay ports they transfer for rail haul to Montreal; for local storage and forwarding in summer for domestic consumption, or to Maritime Province and New England ports in winter. At Colborne transfer is made from the upper lake carriers to smaller vessels of canal size for forwarding to Montreal or Quebec. At Buffalo transfer may be made as at Colborne to the canal route to Montreal; to the rail route to New York, Philadelphia, Baltimore or Norfolk, or into storage for winter forwarding as the liners arriving at those ports need return cargo. The lake haul to the Bay ports is much more direct and therefore shorter than to Buffalo. A vessel can make three round trips from the lake head while she is making two to Buffalo. But return cargo of coal may be had on the Buffalo route while none is available on the Bay ports route. Consequently the difference in length of lake haul is not reflected in a correspondingly lesser lake rate to the Bay ports.

The rail haul from the Bay ports to Montreal is considerably shorter than that from Buffalo to New York. The rate to Montreal is 8.6 cents as compared with the New York rate of 9.1 cents. While the St. Lawrence is closed, grain for export must take the longer haul to the open winter ports. The rate from the Bay ports to Boston, St. John and Halifax is the same as from Buffalo to New York. Quebec is not a winter port. It is only 170 rail miles from Montreal while the winter port of Boston is 340 miles, St. John 481 and Halifax 848 miles. Notwithstanding the much shorter distance to Quebec and the fact that it is not a winter port the rate from the Bay ports to Quebec is the same as to Boston, St. John and Halifax. It would seem fair, as the winter ports of Boston, St. John and Halifax are grouped under one rate although the length of haul varies so widely, that the summer port of Quebec should be grouped under the same rate as Montreal, especially when the difference in distance between the two summer ports is so much less than the average between the several winter ports. In actual fact grouping is discrimination, but if for good and sufficient reasons it is necessary in the case of the winter ports, both Canadian and foreign, the same reasons it would seem should be sufficient to place the two summer ports of the St. Lawrence in the one rate group.

The winter rail haul from the Bay ports to St. John and Halifax is much greater than to the United States ports of Portland, Boston, New York, Philadelphia or Baltimore. Rail rates from the Bay ports to Canadian and United States winter ports are the same. As a purely business matter when there are the same rates for different lengths of haul, the railways naturally prefer to route the grain to take the shorter haul. There is an exception in the case of St. John to the amount of the grain needed as return cargo by Canadian Pacific liners discharging at that port. But beyond that amount the rule holds.

It is to be noted however, that in the case of haul to a Canadian port, the Canadian railway gets the whole cost of haul to the port, and the return haul, if any, as well, while it only gets a share of the earnings on the haul to a United States port. On grain delivered at New York from the Bay ports,

one-third of the haul would be in Canada and two-thirds in the United States. At a rate of 9 cents a bushel from the Bay ports to New York, the Canadian roads would get 3 cents for 200 miles and the United States roads 6 cents for 400 miles. In hauling to St. John the Canadian Pacific gets 9 cents over the line of 837 miles and the Canadian National would get the same for the longer haul of 1,025 miles to the same port, or for a haul of 1,215 miles to Halifax.

With the completion of the new Welland Canal, now in progress, the large vessels of the upper lakes will be able to come to the eastern end of Lake Ontario. There they will have to transfer either to smaller vessels of canal size by which the grain will reach Montreal, or to elevators for storage and rail haul, as at the Georgian Bay ports. The Canadian transfer point may be Kingston, Brockville or Prescott, as it now is at Colborne on Lake Erie. But Oswego is on the United States side of Lake Ontario, opposite Kingston, situated as conveniently to the Canadian route as Buffalo is to Colborne. It is 100 miles nearer New York and Boston by rail than Buffalo. The new condition will not be materially different from the present, so far as the possibility of New York sharing in the export traffic in Canadian grain by way of the lake route is concerned.

Quebec as an Ocean Port

From Winnipeg, which is the most easterly grain assembling point on the prairies, the National line to Montreal, by way of Nakina, Capreol and North Bay is 1,357 miles. The Canadian Pacific by way of Fort William is 1,411 miles from Winnipeg to Montreal, and the Transcontinental to Quebec is 1,350 miles. From Montreal to Quebec the rail distance is 170 miles. Of the two St. Lawrence ports, Montreal has every facility for handling liner traffic. Having the advantage of the lake-and-canal and of the lake-and-rail haul as well, together with the all-rail haul and complete harbour facilities, it will always have abundance of wheat on hand to provide return cargoes for vessels bringing merchandise, whether liners or tramps. But for vessels seeking one way cargo, Quebec has important advantages over Montreal. It is a tidal port, with sufficient depth of water at all seasons to float any but the very largest ocean vessels. It is 165 miles nearer the open sea than Montreal, and therefore a vessel saves practically two days on the round trip by loading at Quebec. It is open both earlier and later than Montreal. In only three years between 1890 and 1926 inclusive was the last outward bound ocean sailing from Quebec earlier than December. The respective dates were November 24th, 25th and 27th. Of the twenty-three December dates, eight were between the 10th and the 21st, and twelve earlier than the tenth. In 1918 the last ocean sailing from Quebec was on January 11th. It is fair to say that the respective dates of the late sailings rather reflect the insurance than the navigation conditions. In the same years, of the first arrivals from the sea, twenty were in April, the dates ranging from the 15th to the 27th. The latest arrival in May was on the 5th, in 1923. There is a saving in pilotage charges from Quebec to Montreal and the insurance rate on outbound cargo is slightly less. All vessels to and from Montreal must pass Quebec, therefore whatever risks there are in St. Lawrence navigation are less to Quebec than to Montreal by that much.

The ocean distance from New York to Quebec is under 1,400 miles while the distance from New York to Liverpool is over 3,000 miles. Therefore a vessel which discharges a merchandise cargo at New York and is unable to get a return cargo there, would, under ordinary conditions, find it more profitable to make the 1,400 mile trip to Quebec light in order to get a cargo of grain to Europe than to make the more than 3,000 miles return trip to Liverpool or other European port without cargo. The marine insurance penalty against

Canadian ports on incoming vessels and on outgoing cargoes would of course to a considerable extent counterbalance the natural advantages of Quebec until they are removed or substantially decreased.

Quebec as a Forwarding Point

Quebec is favourably situated as a forwarding point for grain to the Maritime ports. By the National lines the rail distance from Quebec to St. John is 493 miles and to Halifax 660 miles. From Montreal to St. John by the National is 634 miles and to Halifax 842 miles. By the Canadian Pacific the rail distance from Montreal to St. John is 481 miles and to Halifax (using the National line from St. John) 760 miles. The Canadian Pacific system has no line of its own between St. John and Halifax. Quebec is therefore 100 miles nearer Halifax than by the shortest line from Montreal and only 12 miles further from St. John than by the Canadian Pacific short line across the State of Maine.

Although Quebec has the shortest rail haul from the prairies to the Atlantic seaboard and has special advantages for the handling of outgoing ocean traffic, the present rail rate of 20·7 cents a bushel on wheat from Fort William prevents grain from moving by that route. It is true that the rail rate to New York is 21·3 cents; but an all-rail rate of 21·3 cents to New York does not mean anything when the lake-and-rail rate is only 15·76 cents and when there is ample wheat in storage at Buffalo and ample shipping seeking wheat cargoes at New York.

Quebec handled only three million bushels of wheat in 1926. All of this came by the lake-and-canal route through Montreal and was the largest volume shipped through Quebec in any season. All the grain of all the west could be carried through the Canadian canals to the St. Lawrence ports. The lake-and-canal rates to Montreal are over four cents a bushel lower than the lake-and-rail rates to the United States Atlantic ports, but not one-third of the total volume of export grain takes the lake-and-canal route.

The advantages of the lake-and-rail route are evidently sufficient to overcome in large measure the cheaper rates of the lake-and-canal route. No doubt these advantages are chiefly in the shorter time required to move grain from the lake head to the ocean port by the lake-and-rail route. The difference is from a week to ten days; the lake-and-rail trip taking a week or under and the lake-and-canal two weeks or over. Owing to rapid and radical fluctuations in wheat prices in the world's markets, and to even more rapid and radical fluctuations in ocean rates of transportation, the prompt and certain movement of wheat from the point of production to the consuming market is in the highest degree important to all interests concerned. With the crop movement suspended by winter conditions on the lakes for from four to four and a half months of each year, the urgency of prompt and certain movement is greatly increased.

As lake-and-rail gives greater certainty and speed of grain movement than lake-and-canal, so all-rail gives still greater certainty and speed over lake-and-rail. It is reasonable to assume that if grain were forwarded all-rail direct from the producing areas to Quebec at rates truly competitive with those to New York, the more prompt and certain delivery thereby made possible would tend to balance in some degree the advantages now enjoyed by New York and thus tend to swing so much of the Canadian traffic by the Canadian route.

The fact that during the crop year 1925-26 over ten million bushels of wheat was moved eastward from the lake head by rail is evidence first that the long all-rail haul is practicable, and second that circumstances may be such as to make it profitable to shippers even at the present non-competitive rates.

A feature of the lake-and-canal haul that tends strongly to throw the grain traffic by way of Buffalo and New York is the fact that in the fall grain comes forward in its largest volume to Buffalo and the bay ports for several weeks

after the ocean movement from Montreal has become negligible. Vessels leaving Fort William can get insurance for the outbound trip up to December 12th. This lake insurance is good on eastbound cargoes until arrival at destination, up to say December 20th. Very little grain is loaded in Montreal after November 20th. Therefore, for the last month during the very peak of the movement on the lakes, the St. Lawrence outlet is in effect blocked, for if the grain does reach Montreal after November 20th, it must go into storage as it would have done at the bay ports or Buffalo.

All Rail to Quebec

Grain from the prairies reaches the navigation of the Great Lakes at Fort William over four railway tracks from Winnipeg. In the crop year 1925-26 this movement amounted to 264,000,000 bushels of wheat, 36,000,000 bushels of barley and 40,000,000 bushels of oats, with rye and flax besides. There is no such rapid movement of such a volume of grain to any other port in the world as that which occurs at the twin lake ports of Fort William and Port Arthur in the three months after harvest and before the close of navigation in each year.

There are three lines of railway from Winnipeg to Quebec. The evidence given by both railways was that their respective western equipments and organizations were fully employed during only one-third of the year while the grain movement was greatest between harvest and the close of navigation on the lakes; and that during the remaining two-thirds of the year two-thirds of their equipment was idle and their organization disrupted for lack of traffic.

The prairie grain producing area extends over 850 miles westward from Winnipeg or over 1,250 miles from Fort William. The average rail haul on the grain reaching Fort William is approximately 800 miles. Taking the several railway points 400 miles west of Winnipeg respectively as centres of the grain production, the average length of rail haul to Quebec would be 1,750 miles, as compared with present average haul of 800 miles to Fort William. The all-rail haul from the prairies to Quebec would thus be 150 miles or one-fifth more than twice as far as the present rail haul to Fort William. Clearly the equipment that was able to haul 264 million bushels of wheat 800 miles, using it to capacity one-third of the year, must be adequate to haul less than half that amount (122 million bushels that went forward to United States ports), 950 miles further during the remaining two-thirds of the year.

There can be no question that Canada has ample railway equipment to forward her total grain crop to her own ports and does not need to divide either the traffic or the earnings with the railways or lake carriers of the United States. The only question is that of competitive rates, all-rail and lake-and-rail.

Rail Rates, Prairies to Quebec

It is an accepted principle in railway rate making that the longer haul pays the lower per mile rate. The distance from Winnipeg to Fort William is 420 miles and the wheat rate is 8.4 cents a bushel or two cents a bushel per 100 miles. From Moose Jaw the distance is 818 miles and the rate is 12 cents a bushel or slightly under $1\frac{1}{2}$ centes a bushel per 100 miles. From Calgary the distance is 1,250 miles and the rate 15.6 cents a bushel, or practically $1\frac{1}{4}$ cents a bushel per 100 miles. These are the rates now actually paid on the grain actually moved. Therefore it may reasonably be assumed that for any haul over 1,250 miles, $1\frac{1}{4}$ cents a bushel per 100 miles is a fair proportionate rate. All grain eastbound from the prairies passes through Winnipeg. Therefore in comparing rates to the seaboard Winnipeg may properly be taken as a common point. From Winnipeg to Quebec is 1,350 miles. On the present Calgary-Fort

William basis, the rate from Winnipeg to Quebec would be 16·875 cents, or for ease in calculation say 17 cents per bushel. To get a proper comparison between the all-rail rate to Quebec and the lake-and-canal and lake-and-rail rates, it is necessary to add the rail rate Winnipeg-Fort William to the rates from Fort William to the seaboard. Allowing the minimum long haul rail rate for the distance from Winnipeg to Fort William, 5¼ cents a bushel would have to be added to the lake and rail rate from Fort William to New York, to get the rate properly comparable with the all-rail rate from Winnipeg to Quebec. On that calculation the present rate from Winnipeg to New York is 21 cents per bushel. There would thus be a margin of four cents a bushel between the suggested all-rail rate to Quebec and the present lake-and-rail rate to New York.

Ocean rates vary greatly. In 1926 the ocean rates from Montreal to Liverpool ranged from 5·2 cents to 9 cents in May, and 8·2 cents to 9 cents in August to from 9 cents up to 24 cents in November. From St. John they ranged from 9 cents in January to 6·7 cents in March, 1926. These were practically liner rates. An addition of 4 cents a bushel saved from the inland haul should be sufficient to bring vessels seeking one way cargo to the port of Quebec, while the advantage of certain and speedy delivery from prairie points would be an inducement to shippers to use that route.

Rail Rates to Maritime Ports

Quebec is a summer port with an average open season of seven and a half months. When Quebec is closed the alternative Canadian route is by way of the ports of St. John and Halifax. From Winnipeg the rail distance to St. John by way of the National Railway and the Quebec Bridge is 1,825 miles and to Halifax 1,990 miles. By way of Montreal the distance by the National lines is 1,980 miles to St. John and 2,145 to Halifax. By way of the Canadian Pacific through Montreal, the distance from Winnipeg to St. John is 1,892, and to Halifax (using the National lines from St. John), 2,170 miles. The all-rail route from Winnipeg by way of the Quebec Bridge to St. John, is 67 miles shorter and to Halifax 180 miles shorter than the shortest line by way of Montreal.

The continuation of the suggested Winnipeg-Quebec per mile rate to the Maritime Ports would give a rate of 22·75 cents a bushel to St. John and 24·875 cents to Halifax. As these rates would both be higher than the present 21 cent lake-and-rail rate Winnipeg to New York, they would not be effective in attracting traffic to the Canadian ports. Although Halifax is 550 miles and St. John 300 miles nearer Liverpool than New York, the trend of traffic to the greater port and the discriminatory marine insurance rates are more than sufficient to cancel the advantage of a somewhat shorter ocean voyage. If Canadian overseas traffic is to pass through Canadian seaports it must reach these ports by inland rates that will be actually competitive with those to United States ports. Therefore, the grain rates from Winnipeg to St. John and Halifax must be not more than the present New York rate of 21 cents a bushel.

A 21 cent rate from Winnipeg to St. John and Halifax to equal the present New York rate—would only leave a margin of four cents to pay for the rail haul from Quebec to the ocean ports. This would be substantially below the suggested per mile rate Winnipeg to Quebec, and would be a very low rate for a one way haul.

But in case of a merchandise cargo arriving in winter at the port of St. John or Halifax for distribution throughout Canada by rail, it would be good business for the railways to bring empty trains from Montreal or Quebec to meet and transport that merchandise to its destination. Therefore it would be much better business to meet the merchandise at the winter port with a train

loaded with grain at even a three or four cent rate from Montreal or Quebec. For the empty train that would earn nothing would cost at least two-thirds as much to run as a fully loaded train of say 40 cars of wheat that at four cents a bushel would earn \$2,000 on the trip from Quebec or Montreal to the ocean port. If conditions were established so that shippers could get prompt and certain delivery of grain either from transfer storage at Quebec, or from primary shipping points on the prairies to St. John and Halifax at a rate that was in actual fact competitive with that to New York, there is every reason to believe that a much larger part, if not the whole of the winter merchandise traffic of Canada could be attracted to those ports.

During the year 1925-26 St. John attracted nearly 11 million bushels of wheat from the Bay ports against competitive rates from the same ports to Portland and Boston, and from Buffalo to New York, Philadelphia and Baltimore. This was possible because the wheat provided return cargo for vessels—chiefly Canadian Pacific liners—bringing merchandise to St. John, during the period while the St. Lawrence was closed.

A competitive all-rail service from the prairies direct throughout the winter would give such an advantage to shippers in meeting the fluctuations of the world market by actual delivery, that ocean vessels bringing merchandise to the Maritime ports could always be assured of return cargoes. If sufficient transfer storage, such as exists at Fort William, were provided at Quebec, grain could be moved forward all-rail to that storage at all seasons. During the period of closed navigation it could go into storage (as it now does at Fort William and Port Arthur) to await the opening of navigation on the short ocean haul; and if in storage there, it could be readily pushed forward to St. John and Halifax as required to give return cargo to vessels bringing merchandise to those ports.

An established movement of wheat through the Maritime ports would be the means of bringing merchandise cargoes. But wheat cannot and will not be routed by shippers through those ports unless the rates by which they are reached are in fact competitive with those to other ports. The export traffic in wheat is highly specialized and the difference of a fraction of a cent in transportation costs, if facilities are equal, is sufficient to divert shipments of wheat from or to any certain route.

Avoiding Seasonal Break in Flow of Grain

It is of course obvious that the railways could not deliver the season's crop at Quebec within the same four months that they are able to deliver it at Fort William, because of the somewhat more than double length of haul. But if the rates to St. John and Halifax as well as to Quebec were effectively competitive with those to New York, there would be no reason why they should be required to do so. No doubt there will always be some rush of grain to the lake front in the fall. The domestic and export milling requirements of the central provinces can be supplied most cheaply by the lake route. The liners arriving at Montreal during the first months of the new crop movement, up to the close of St. Lawrence navigation, can as well or possibly better be given their return cargoes by that route. The pressure from the farms will always tend towards an early forward movement. It might be that during the peak of the fall rush to the lake front, there would not be sufficient equipment for the all-rail haul as well. But that condition could only continue for a short time. The grain that leaves Fort William after say mid-October—or possibly even earlier—is not expected to reach the seaboard for immediate consumption in Europe. The reason for the rush in that case as already stated, is to get the wheat into storage east of the lakes, so that it may go forward for consumption at the dealers'

discretion during the winter. If there were competitive all-rail rates to open Canadian ports for the year round, it could just as well remain in the farmer's granary or in the country elevator during what is now the rush season, to go forward at any time during late fall and winter, or the following summer as the market conditions might seem to suggest. The element of "gamble" in regard to the third of the crop held west of the lakes by the freeze-up under present rate conditions, would thus be cut out to the vast benefit of all legitimate interests. The extra costs of rehandling and winter storage incident to present conditions would also be cut out and Canada would be on a level with other countries in getting her wheat to market, except for her long extra haul to the seaboard. That, of itself, is handicap enough, and demands that every other cost and difficulty, so far as possible, shall be eliminated. The national interest demands that the most important national export shall reach the consuming market under the most favourable conditions and at the lowest possible cost.

Canada has three lines of railway from the prairies to the St. Lawrence ports, two to St. John and one to Halifax. The three lines cost not less than 100 million dollars each. Neither of the three carries traffic approaching capacity at any period of the year. All are kept open to traffic at all seasons. It would seem to be elementary good business that the two-thirds of the western railway equipment now lying idle during two-thirds of the year should be employed in moving over the lines of railway not now being used to capacity, to Canadian ports, also largely idle, the Canadian wheat that now helps so largely to swell the business of United States railways and to bring ocean traffic to United States ports.

Track Conditions

It is no doubt a fact that the two through lines of the Canadian National from Winnipeg to Montreal and Quebec respectively, and from Quebec to St. John, with the one line from Moncton to Halifax are not at present conditioned to carry the heavy motive power which gives the maximum profit on long haul traffic as the lines westward from Fort William have been. But it would seem difficult to find good reasons for a policy that built two national lines of railway at a cost of 100 million dollars each and then allowed them to fall short of achieving the primary reason for their construction, for lack of being put in condition to economically carry the traffic that we ourselves have made available, but that is being carried by our neighbours and trade competitors. The gradients on both lines throughout are such as to admit of maximum haul provided the road bed is conditioned to carry modern heavy locomotives.

The main line of the National system is fully conditioned from Edmonton to Sioux Lookout at the junction of the branch to Fort William, and the Fort William branch is equally conditioned. From Sioux Lookout to Quebec direct, or by way of Nakina and Capreol to Montreal, is practically 1,100 miles. If it was good business to fully condition the track from Edmonton to Fort William, 1,250 miles, in order to hand the grain traffic over to the lake carriers there, it would surely be better business to fully condition the shorter mileage on the line from Sioux Lookout to Quebec, in order to retain as large a share of the haul as possible to the railway, and give a measure of service that is not practicable by the lake route. What is applicable to the line from Sioux Lookout to Quebec is equally applicable to the lines from Quebec to St. John and Halifax. If they are not in condition to carry heavy grain traffic they ought to be. For unless they are so conditioned the grain cannot be carried with profit at the rates that are necessary to bring it by that route. What had to be done between Calgary and Edmonton and Fort William, in the matter of track improvement must be done between Sioux Lookout and the St. Lawrence and Maritime ocean ports if equal results are to be achieved. Until the tracks are put in shape for heavy

long haul traffic operation must show a much less satisfactory return than it otherwise would, but that is not a reason why operation at competitive rates should be delayed.

Earnings on all Rail Haul

As to railway earnings from the suggested all-rail routes: To give Quebec a differential over New York sufficient to bring tramps seeking one way cargo, or to give St. John and Halifax rates so equalized with New York that they would attract both liners and tramps for round trip business, would mean a rate at the present per mile minimum for the long haul to Fort William, so far as traffic to Quebec was concerned, and somewhat below that figure for the winter traffic beyond Quebec to St. John and Halifax. This would mean a somewhat lower rate per bushel per mile than the average now earned on the traffic to Fort William, but on the other hand it would mean a much larger gross earning on the number of bushels hauled than at present. It would in fact mean, if Canada were to retain the whole of her wheat traffic now passing by way of United States ports, that the traffic earnings now being paid to United States lake carriers and railroads would be paid to the Canadian railways and that they would have in addition the earnings on the increased merchandise traffic coming to Canadian ports, because of the export wheat directed to and through them. It is these resultant earnings on merchandise traffic that are the chief occasion of the intense rivalry for wheat traffic by United States railroads and seaports. A reduction of rates from the prairies to Canadian seaports would not affect the existing rates to Fort William on the traffic taking the lake route.

Idle Equipment Earns Nothing

The suggestion that the all-rail grain rate from Winnipeg to Quebec should be reduced to the level of that per mile from Calgary or Edmonton to Fort William was strongly opposed during the enquiry by both railway systems. It was freely admitted that a large proportion of Canada's grain was providing earnings for United States carriers, and aiding traffic through United States seaports, while from one half to two thirds of western Canadian railway equipment was idle and railway organization disrupted for lack of traffic during seven to eight months of each year. No suggestion was offered as to the improvement for Canada of present conditions by way of the lakes. But it was asserted, first, that grain could not be carried profitably at the rate mentioned, and, second that if the rates were reduced on the Transcontinental from Winnipeg to Quebec, United States railroads would make corresponding reductions which would cause losses to the Canadian railways in respect of their present traffic and leave the Canadian ports no better off in regard to overseas traffic than they are to-day.

As to the measure of profit on the present long haul grain rates: The annual statements of both railways are evidence that the grain traffic as a whole is their most important source of net revenue. This could not be if the large volume that takes the long haul and therefore the low rate were carried at an actual loss. It is of course a fact that the rate on a ton of wheat does not carry the same share of the gross overhead of the railway as a ton of first class merchandise. But it does carry some share of that gross overhead. There are not enough tons of merchandise to carry the total overhead. But there are so many more tons of grain taking the long haul than of merchandise, that the part of the overhead carried by each ton of grain possibly in the total makes up a larger part of the overhead than is provided by the lesser total of merchandise tonnage at the higher rate. In any case it is a part of the total earnings which is necessary to produce the net profit.

Of course the higher the rate paid by the grain, the greater the share of the overhead which it carries. But if the rates, or other traffic conditions are such that production cost or market price will not permit the grain to pay that rate, the grain does not move. The wheels do not turn. There are no earnings. The men are not employed. There is no contribution to the gross overhead. That is the position of the railroads of Canada in respect of the 122 million bushels of Canadian wheat shipped overseas through United States ports between July 31, 1925, and August 1, 1926, upon which United States lake carriers and United States railroads earned a gross amount of fifteen million dollars.

United States Retaliation

As to the possibility of United States railroads reducing their grain rates following a reduction over the Transcontinental from Winnipeg to Quebec. Having secured the flow of the bulk of Canada's export grain eastbound through United States ports and over United States railways, it can only be expected that determined efforts will be made by United States interests to hold the traffic that they now enjoy. Whether their endeavour will take the form of competitive or retaliatory rates—or some other form—Canada must be prepared to accept the situation. The alternative is to give up her own traffic in her own product after having spent several hundred million dollars in canals and railways for the purpose of holding that very traffic. Whatever measures are taken by the United States carriers to retain their present hold on the Canadian grain traffic must be accepted as evidence of the value of the traffic to them and therefore at least equally to Canadian interests.

If the New York rate were substantially lowered it would become necessary to correspondingly further lower the Winnipeg-Quebec and Maritime port rate. There is no doubt that the United States railways find the present rail rate from Buffalo to New York very profitable and that they could afford to cut it substantially without losing money. But if they knew that any cut they made would be followed by an equal cut in the rate to Quebec, they might think it wise not to make any rate cut, and be satisfied with the share of the traffic that because of certain favouring conditions will come to them in any case while retaining present rates. As already stated, a fair measure of competition in grain transportation is desirable. But Canada's eastbound grain traffic which at one time was the subject of United States competition, has now become too largely subject to United States domination for Canada's good, either nationally or as a mere matter of plain business.

Conditions of Railway Employment

There can be no doubt that the present system of rushing to get as much as possible of the prairie wheat crop across the lakes in the fall is essentially uneconomical. In order to meet the rush, the railways have to make an investment in motive power and rolling stock three times greater than would otherwise be required to forward grain to the lake front. Interest on cost and loss from depreciation must be provided for by the year—not by the period of useful service. But the most serious disability imposed upon the railways by the present seasonal character of the grain traffic is in the annual disorganization of their working forces. Wages can only be paid out of earnings. Where there are no earnings there can be no wages. Consequently the organization that is built up each year to take care of the peak movement, is pulled down and scattered as soon as the peak is passed. Railway labour necessary in the movement of traffic must be highly paid. The railway man's calling demands the best that is in the best men. Measurably continuous employment is a first necessity in building

up and maintaining an efficient organization of such men. Under present conditions that is something the railways cannot offer to the men specially engaged for the peak movement. Consequently they must either pay higher than normal wages or accept the services of less efficient men while the movement is on. To equalize the grain movement throughout the year instead of concentrating two-thirds of it within less than four months would seem to be in the best interests of both the railways and their employees. The cash annually paid out to United States lake and rail carriers of Canadian grain would mean a great deal to Canada if paid throughout the year to Canadian railways; as it must be if the grain goes overseas through Canadian seaports in winter as well as in summer.

The Case Shortly Stated

A short restatement of the situation regarding the export of Canadian grain by Canadian Atlantic ports may be given as follows:—

(1) Canada has three routes from the prairies to the Atlantic:—

- (a) Lake-and-Canal;
- (b) Lake-and-Rail;
- (c) All-Rail.

(2) As water haul under ordinary conditions is fundamentally cheaper than rail haul, the lake-and-canal and lake-and-rail routes are used and the all-rail route ignored.

(3) The United States lake-and-rail route by way of Buffalo to New York, Philadelphia and Baltimore competes effectively with the Canadian lake-and-canal and lake-and-rail route to Montreal.

(4) The immensely greater number of ocean vessels bringing merchandise from Europe to United States Atlantic ports than to Montreal creates a proportionately greater demand for grain as return cargo at these ports than at Montreal.

(5) Ocean rates fluctuate with traffic conditions. There being greater demand for return grain cargoes at New York than at Montreal, ocean rates are lower and the advantage of Montreal in the lower rates by the lake-and-canal and lake-and-rail routes is thereby cancelled.

(6) Canada has a greater tonnage of export wheat than of import merchandise. The excess of wheat over merchandise tonnage takes the New York route, because by doing so it gets a return ocean rate.

(7) The all-rail rates from the prairies to the seaboard are maintained at a level that excludes the grain traffic from the railways and therefore excludes it from the Canadian Atlantic ports beyond Montreal, which must depend upon railway service to share in that traffic.

(8) The lake-and-canal and lake-and-rail routes are subject to certain disadvantages as compared with all-rail:—

- (a) In the short period between the commencement of grain delivery after harvest and the close of navigation on the St. Lawrence, the slower movement by lake and rail in large measure cancels the advantage of lower rates.
- (b) The transfer, storage and incidental charges by lake-and-rail bring the total cost from prairie to seaport up to the level of a fair long-haul all-rail rate.
- (c) Lake navigation is closed for from four to four and a half months during the year.
- (d) Because of closed navigation on the lakes, there is a rush to get the grain across in the fall which adds to the actual cost and introduces an extra speculative element.
- (e) Grain that does not get across the lakes in the fall is held out of world consumption for the winter and may miss the best market. In any case it meets the competition of new Australian and Argentine wheat during the following summer.

(9) The same per mile rail-rate that Alberta grain now pays for the haul to Fort William would give a total cost of haul to Quebec substantially below the present lake-and-rail cost to New York.

(10) With Quebec's advantages as an ocean port that margin might be expected to be sufficient to attract vessels seeking one-way cargo.

(11) Grain could be stored at Quebec during the season of closed navigation as it now is at Fort William, the railways getting the haul that now goes to United States lake and rail carriers.

(12) Grain in store at Quebec could be readily forwarded to St. John or Halifax as required to give return cargoes of grain to vessels bringing merchandise to those ports.

(13) By using the rail haul from the prairies to the St. Lawrence ports in summer and to the Maritime ports in winter, the railways would earn the money that is now paid to

United States vessels and railways; Canadian producers would be in reach of the world's markets throughout the year; the rush and congestion that now occurs in the fall season would be avoided; the producer would save paying for winter storage until he desired to sell; the railways could give continuous employment to their operating men, and while their profit on the haul per bushel would be less, their gross earnings would be greater and probably their net profit as well.

(14) Of the $4\frac{1}{2}$ million tons of grain which left Canada at Fort William in the past crop season to be carried overseas through United States seaports, Canadian railways had hauled it an average distance of over 800 miles. United States carriers earned over 15 million dollars in taking it from Fort William to the seaboard. The question is,—Can the railways which hauled the grain to Fort William afford to haul it 950 miles further for that amount of money? If not, Canada has several hundred million dollars worth of railways on hand that are not fulfilling the purpose for which they were built. But if they can, and do, Canada, the greatest export producer of the commodity in greatest and most assured world demand, will have a leverage in world trade that should be of immense benefit to the country as a whole, as well as to the seaports, railways and farmers immediately concerned.

Under the directing Orders in Council of June 5, 1925 (P.C. 886), and January 7, 1926 (P.C. 24), I beg to recommend:—

(1) That a through rate on grain and grain products be established from all prairie points to Montreal and Quebec, made up as follows: .0208 of a cent per 100 pounds per mile to Winnipeg and 28 cents per 100 pounds from Winnipeg to Montreal and Quebec (equal to $1\frac{1}{4}$ cents a bushel per 100 miles).

(2) That a through rate be established from prairie points to St. John and Halifax made up of .0208 of a cent per 100 pounds per mile to Winnipeg and 34 cents per 100 pounds from Winnipeg to St. John; or $3\frac{1}{4}$ cents per 100 pounds from Winnipeg to Halifax.

(3) That from Quebec and Montreal a rate be established of 6 cents per 100 pounds to St. John or $6\frac{1}{2}$ cents per 100 pounds to Halifax. This rate to include transfer charges at Quebec or Montreal.

IV

REASONS FOR DISSENT FROM SECTIONS 1, 2 AND 4 OF ORDER 448

The conclusions above expressed were arrived at before Order No. 448 came before the Board for consideration. As the terms of the Order do not conform to these conclusions in so far as sections 1, 2 and 4 are concerned, I was therefore debarred from formally assenting to sections 3 and 5 of which I found myself able to approve.

Now that the considered opinion of the majority of the Board has been expressed in the terms of the Order, it appears to me desirable that there should be as full an understanding as possible, of the conditions so created. As the only member of the Board having intimate personal knowledge of the conditions affected by Sections 1 and 2 of the Order, I take the responsibility of stating those conditions as I understand them.

Grain Rates, Prairies to Fort William

Section 1 assumes to give effect to the Act of Parliament of June, 1925, amending the Railway Act, which stated that in adjusting eastbound grain rates from the prairies to Fort William in conformity with the agreement made under the Crow's Nest Act;

The Board shall not excuse any charge of unjust discrimination, whether practised against shippers, consignees or localities, or of undue or unreasonable preference respecting rates on grain and flour governed by the provisions of Chapter 5 of the Statutes of Canada, 1897, and by the Agreement made or entered into pursuant thereto, within the territory in the immediately preceding subsection referred to, on the ground that such discrimination or preference is justified or required by the said Act, or by the Agreement made or entered into pursuant thereto.

It has been admitted that the grouping of stations as to rates on the C.P.R. main line constitutes discrimination in fact. As the groups stand to-day, confirmed by the Board's Order No. 448 it is estimated that the railway is able to

collect from certain of the producers along and in the neighbourhood of its main line contrary to the intent of the Act, sums amounting to upwards of half-a-million dollars in each season of good crop, while other producers similarly situated as to railway service, but differently situated as to rate groups, are served at the proper rate.

I take the view that in assuming to give effect to the intent of Parliament it is the duty of the Board, and within its power to remove these discriminations by equalizing the rate groups, although that would reduce the earnings of the railway.

By the terms of the Board's order, the discriminations existing on the Canadian Pacific Railway main line are expressly extending to all Canadian Pacific branch lines,—necessarily producing like discriminations on the branches as on the main line.

Affecting lines of the National Railway the Order says,—“All other railway companies adjust their rates on grain and flour to Fort William, Port Arthur, Westport and Armstrong to the rates so put into effect by the Canadian Pacific Railway Company.” While it is true that this part of the Order can fairly be read to require that the rates on all National lines shall conform to the rates on the C.P.R. main line (including present discriminations), it can also be read to permit the Canadian National to adjust the rates over its shorter lines in accordance with the longer mileage on C.P.R. branch lines. As the latter reading will give the higher rate, in all cases that will give that result it can only be expected that the railway will read it in that way. In such cases the producers affected will of course fail to receive the benefit of what I understand to be the direction of Parliament to the Board.

Section 1 of Order 448 purports to repeat the Board's Order of July 8, 1925, (which was ignored by the railways). In so far as Order 448 is complied with, in some degree and in some cases there will be reductions of grain rates eastbound; but for the reasons above stated, I am unable to consider Section 1 of the Board's Order 448, as conforming to the terms of the Act of 1925, or of the Railway Act itself, or as granting the measure of relief in rates to Western grain growers contemplated by the Act of 1925.

Grain and Other Rates, the Prairies to Vancouver

By section 2 of General Order 448, the Board confirms the Canadian Pacific Railway in its defiance of the Board's Order of September 2, 1925, by which the railways were required to reduce their export rates westbound to Vancouver, to the level of rates eastbound to Fort William. By the finding expressed in section 2 prairie producers served by the Canadian Pacific Railway main line and tributary branches to Vancouver, must pay the same charge for the haulage of their grain 642 miles, that producers served by the C.N.R. main line and tributary branches pay for their haulage of 766 miles to the same port. The grain producers served by the C.P.R. main line and branches are thereby subjected to a discriminatory rate of 2 cents per 100 pounds, as compared with producers on the Canadian National Railways main line and tributary branches.

The Order in Council under which the General Rates Enquiry was held, declared the purpose to be the establishment of rates that would “permit of the freest possible interchange of commodities between the various provinces and territories of the Dominion and the expansion of its trade both foreign and domestic.” Besides export grain rates from the prairies to Pacific ports, there also came within the scope of the above direction consideration of the domestic rates on grain and flour from the prairies to British Columbia, and the rates on merchandise moving in either direction between Alberta and British Columbia.

Objection was taken by the representatives of the two provinces chiefly concerned to the domestic grain rate of 41½ cents per 100 pounds from Calgary

and Edmonton to Vancouver, as being excessive in comparison with the present export rate of 21 cents per 100 pounds from the same points to Vancouver. Objection was also taken to the "Mountain Differential," whereby class rates on merchandise moving over either railway system pays on an excess mileage of $1\frac{1}{4}$ to 1 on 524 miles of the C.P.R. and on 642 miles of the C.N.R. main lines. The effect of Order 448 is to confirm these discriminations.

The Order for the General Rates Enquiry (P.C. 886), dated June 5, 1925, directs the attention of the Board to three particular matters, of which the following are the first and last,—

(a) The claim asserted on behalf of the Maritime Provinces that they are entitled to the restoration of the rate basis which they enjoyed prior to 1919.

(c) The increased traffic eastward and westward through Pacific Coast ports, owing to the expansion of trade with the Orient, and to the transportation of products through the Panama Canal.

In regard to the subject mentioned in paragraph (a); after several months had passed, the matter was taken out of the hands of the Railway Board and placed in those of a Special Commission which duly investigated and reported. Upon the Commission's report Parliament took action during its recent session, and cut internal and outgoing Maritime Province rail rates 20 per cent below the rates then existing; with the provision that whatever loss was incurred by the railways would be paid out of the national treasury.

Up to 1919 rail rates in the Maritime Provinces had been below the average in the rest of Canada. The railway returns showed a loss. It was assumed that if the rates were levelled up the loss would disappear. This was done. The result was a general disarrangement of business conditions in the Maritime Provinces, which again necessarily resulted in increased losses to the railways. The legislation of last session was an endeavour to repair the damage that had been done by the rate increases of 1919.

Section (c) of the specific instructions to the Board, relates especially to the two most westerly provinces. The rates there are admittedly higher for equal service than anywhere else in the Dominion. The Board was expressly permitted (not instructed) by the Order, to level down these admittedly higher rates. The majority have declined to do so.

In the result it appears that equality of rates as expressed in the Order in Council, is understood by the majority of the Board to mean that rates from approximately 15 to 100 per cent above normal in the two most westerly provinces should be stabilized at that level as a measure of equalization, while in the three most easterly provinces Parliament has found it necessary to level down rates to 20 per cent below normal.

Considering these facts I am compelled to take the view that Section 2 of the Board's Order 448 is rather a defiance of than a compliance with the Order in Council (P.C. 886) under which the general freight rates enquiry was held.

Grain Rates, Bay Ports to Quebec

Section 5 of the Board's Order 448 places Quebec on the same export rate level as Montreal as to grain from Georgian bay ports, and merchandise from Toronto and points west. Although the rail haul is 170 miles farther to Quebec than to Montreal I consider this a proper application of the principle of blanket-ing rates to competitive ports of export, as in the case of the present grain rates from Bay ports to Boston, 679 miles; Portland, 677 miles; St. John, 1,025 miles and Halifax, 1,215 miles by C.N.R., or to Boston, 709 miles; or West St. John, 837 miles by C.P.R. The rate is 15.17 cents per 100 pounds in all these cases and was also the rate to Quebec; while the rates from Bay ports to Montreal 339 miles, was 14.34 cents per 100 pounds. This will now also be the rate to Quebec, 510 miles.

Grain Rates, Fort William to Quebec

Section 4 of Order 448 reduces the all-rail rate, Fort William and Armstrong to Montreal and Quebec, from 34½ cents per 100 pounds on wheat, and 33 cents per 100 pounds on other grain, to 18.34 cents per 100 pounds on all grain to Quebec, only. While I entirely approve of the reduction ordered in the rate to Quebec, I am unable to see how that reduction made to Quebec, only, does not constitute discrimination against Montreal, as expressly prohibited by the Railway Act; as the rail distance is practically the same by the National lines from Fort William and Armstrong to both Montreal and Quebec. If it is proper—as I believe it to be—to blanket Quebec with Montreal in regard to rates on export grain from the foot of the lakes, although the rail haul is 170 miles farther, I cannot agree that Montreal should be excluded from the reduced all-rail rate from the head of the lakes to Quebec. The railway from Quebec to Winnipeg was built in fulfilment of a definite national policy. It may well be that in order to give due effect to that policy it should carry export grain at exceptionally low and therefore discriminatory rates, but having regard to the terms of the Act which authorizes the existence and defines the duties and powers of the Board, and further having regard to the terms of the Order in Council under which the General Freight rates enquiry was held, I am compelled to believe that the establishment of such discrimination in rates as that provided in section 4 of Board Order 448 is a responsibility of Parliament, and is not within the present powers of this Board. As I understand the matter, the Board has power to prevent, but has not been given the power to create discrimination in railway rates.

Grain Rates to Maritime Ports

Section (b) of the special instructions contained in P.C. 886 directs the Board to establish fair and reasonable rates that will have regard to,

(b) The encouragement of the movement of traffic through Canadian ports.

By a further Order in Council (P.C. 24), dated January 7, 1926, the Board was directed,

Especially to inquire into the causes of Canadian grain and other products being routed or diverted to other than Canadian ports, and to take such effective action under the Railway Act, 1919, as the Board of Railway Commissioners for Canada may deem necessary to ensure, as far as possible, the routing of Canadian grain and other products through Canadian ports.

I assume that in reducing grain rates from Armstrong to Quebec, as provided in Section 4 of Order 448, the majority of the Board sought authorization for that action in the specific and emphatic references to the routing of grain and other products through Canadian ports as above quoted from the two Orders in Council, P.C. 886 and P.C. 24. If these Orders are to be accepted as meaning what they plainly say, they are intended to apply to St. John and Halifax, as well as to Quebec, and cannot be excluded from application to Montreal. To take action under their authority in regard to Quebec and to fail to do so in regard to St. John and Halifax is in my opinion, to disregard their evident intent, and to fall very far short of creating a condition that can reasonably be expected to achieve the purpose expressed in the directing orders.

Traffic moves to and from Canada through United States ports the year around. The St. Lawrence is closed to ocean traffic during four and a half months of each year. During that period ocean borne traffic to and from Eastern Canada must pass through United States ports so far as Quebec and Montreal are concerned. To reduce rates on grain from the prairies to Quebec can only materially alter the situation if rates that will effectively compete with the lake and rail route to New York are carried through to St. John and Halifax. Order 448 makes no change in the rates to St. John and Halifax hitherto

prevailing. Therefore those ports are as securely locked against Canadian grain traffic as before the Quebec rate was reduced, or as they were when Orders P.C. 886 and P.C. 24 were issued. The fact that wheat can reach Quebec from Fort William at 11 (eleven) cents per bushel means nothing during more than one-third of each year, if it is not able to reach St. John and Halifax at a rate that is effectively competitive with the gross rate from Fort William to New York of approximately 15 cents a bushel. The establishment of a rate competitive with New York to St. John and Halifax is clearly within the powers of the Board.

Therefore, in my opinion, the establishment of an 11 cent rate to Quebec is not even an approximate fulfillment of the directions expressly given in the Order in Council of January 7, 1926.

GENERAL ORDER No. 448

In the matter of the Order in Council, P.C. No. 886, of June 5, 1925, requiring the Board of Railway Commissioners for Canada to make a full and complete investigation into the whole subject of railway freight rates in the Dominion of Canada.

File No. 34123

FRIDAY, the 26th day of August, A.D. 1927.

Hon. H. A. McKEOWN, K.C., *Chief Commissioner.*

S. J. McLEAN, *Assistant Chief Commissioner.*

THOMAS VIEN, K.C., *Deputy Chief Commissioner.*

A. C. BOYCE, K.C., *Commissioner.*

C. LAWRENCE, *Commissioner.*

Hon. FRANK OLIVER, *Commissioner.*

Whereas by Order in Council, P.C. No. 886, dated the 5th day of June, 1925, this Board was directed to make a thorough investigation into the rate structures of railways and railway companies subject to the jurisdiction of Parliament, with a view to the establishment of a fair and reasonable rate structure which will in substantially similar circumstances and conditions be equal in its application to all persons and localities, so as to permit of the freest possible interchange of commodities between the various provinces and territories of the Dominion, and the expansion of its trade, both foreign and domestic, having due regard to,—

- (a) the claim asserted on behalf of the Maritime Provinces that they are entitled to the restoration of the rate basis which they enjoyed prior to 1919;
- (b) the encouragement of the movement of traffic through Canadian ports;
- (c) the increased traffic westward and eastward through Pacific Coast ports owing to the expansion of trade with the Orient and to the transportation of products through the Panama Canal.

And whereas by Order in Council, P.C. 24, dated the 7th day of January, 1926, the Board was directed, as a part of the general rate investigation above referred to, especially to inquire into the causes of Canadian grain and other products being routed or diverted to other than Canadian ports, and to take such effective action under the Railway Act, 1919, as the Board may deem necessary to ensure, as far as possible, the routing of Canadian grain and other products through Canadian ports.

Upon hearing the matter at the sittings of the Board held in Ottawa, Montreal, Windsor, Toronto, Moncton, St. John, Winnipeg, Regina, Saskatoon, Edmonton, Calgary, Kelowna, Vernon, Kamloops, Vancouver, New Westminster, Chilliwack, Victoria, and Prince Rupert, in the presence of counsel and representatives of the provinces of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, and the Maritime Provinces, and the Canadian Pacific and Canadian National Railway Companies, the following among other associations and Boards of Trade were represented at various sittings of the Board or submitted their representations in writing, namely: The Boards of Trade of New Westminster, Prince Rupert, Chilliwack and district, Kamloops, Calgary, Moose Jaw, Saskatoon, Prince Albert, Estevan, Regina, Brandon, Yorkton, Winnipeg, Toronto; Ontario Associated Boards of Trade, Cochrane, Montreal, St. John, Halifax, Charlottetown, Moncton and Sydney; the Victoria Chamber of Commerce, Western Canada Fruit and Produce Exchange, Canadian Council of Agriculture, Retail Merchants' Association, Canadian Manufacturers' Association, Hamilton Chamber of Commerce, Canadian National Millers' Association, Canadian Lumbermen's Association, National Dairy Council of Canada, Fruit Branch, Department of Agriculture of Canada, Live-stock Producers of Canada, Live Stock Exchange of Toronto, Quebec Harbour Commissioners; Chamber of Commerce, Joliette, Quebec; Canadian Pulp and Paper Association and Canadian Freight Association.

The Board orders as follows, namely:—

1. That the rates on grain and flour from all points on Canadian Pacific branch lines west of Fort William to Fort William, Port Arthur and Westfort be equalized to the present Canadian Pacific main line basis of rates of equivalent mileage groupings (the rates governed by the Crowsnest Pass agreement not to be exceeded): that the Canadian Pacific Railway Company publish rates in accordance with the above direction, and that all other railway companies adjust their rates on grain and flour to Fort William, Port Arthur, Westfort, and Armstrong to the rates so put into effect by the Canadian Pacific Railway Company, such changes to become effective on the twelfth day of September, 1927.

2. That the rates on grain and flour from prairie points to Vancouver and Prince Rupert for export shall be on the same basis as the rates to Fort William, but in computing such rates, the distance from Calgary to Vancouver via the Canadian Pacific Railway shall be assumed to be the same as from Edmonton to Vancouver via the Canadian National Railway, namely, 766 miles.

3. That the provisions as to distributing tariffs, set out in section XVII of the judgment in the Western Rates Case, shall, instead of being limited to the Canadian Pacific Railway, as provided therein, be extended so as to apply to the Canadian National Railway as well; the necessary amending tariffs to be effective on the twelfth day of September, 1927.

4. That the rate of 34½ cents per 100 pounds on wheat and 33 cents per 100 pounds on other grain for export from Port Arthur, Fort William, Westfort, and Armstrong, Ont., to Quebec as shown in Supplement No. 32 to Canadian National Railway Tariff C.R.C. No. E-447 be, and they are hereby disallowed; and the Canadian National Railway Company is hereby directed to publish and file in substitution thereof a tariff showing a rate of 18·34 cents per 100 pounds on all grain for export from Port Arthur, Fort William, Westfort, and Armstrong, Ont., to Quebec. Such changes to become effective on or before, but not later than, the twelfth day of September, 1927.

5. The Board further orders that all railway companies subject to its jurisdiction be, and they are hereby required to publish and file tariffs showing the same rate to Quebec as to Montreal on,—

(a) Grain from bay ports for export;

(b) All traffic from Toronto and points west thereof for export.

Such changes to become effective on or before, but not later than the twelfth day of September, 1927.

H. A. McKEOWN,
Chief Commissioner.

APPENDIX

I

CERTIFIED COPY of a Minute of a Meeting of the Committee of the Privy Council, approved by His Excellency the Governor General on the 5th June, 1925.
P.C. 886

The committee of the Privy Council have had under consideration the final disposition of the petition to the Governor in Council of the Governments of the provinces of Alberta, Saskatchewan and Manitoba by way of appeal from a General Order No. 408 of the Board of Railway Commissioners for Canada (hereinafter referred to as the "Board"), dated the 14th day of October, 1924, under which certain tariffs of the Canadian Pacific Railway Company and Canadian National Railways were disallowed and required to be withdrawn from operation.

In and by the said petition the petitioners seek to have the above-mentioned general order of the Board rescinded and further to have the discrimination which would be created by the reinstatement of the tariffs disallowed by the Board removed by lowering other rates to the level of the rates in effect on Crowsnest commodities, so-called, prior to the effective date of the said order.

Upon the hearing it appeared that the petitioners had appealed to the Supreme Court of Canada to have determined certain questions of law and jurisdiction of the Board arising in connection with the Board's general order above mentioned. The committee, being of the opinion that, whatever the power of council might be in the premises, it was essential that it should be advised as to the exact situation in reference to these questions of law and jurisdiction before finally disposing of this matter, and that the operation of the said general order of the Board should be postponed pending the outcome of the said appeal to the Supreme Court, recommended in part that the said general order of the Board be varied so as to provide that the tariffs therein referred to should again become operative and remain in effect until further order of the Board following the decision of the Supreme Court of Canada on the said appeal to it. Effect was given to this recommendation by the issue of Order in Council (P.C. 2220) dated the 25th day of December, 1924.

It appears that the Supreme Court of Canada, after argument in which were heard not only counsel for the present petitioners and the railway companies interested, but also counsel for the province of British Columbia, the Maritime Provinces, the cities of Edmonton, Alberta, and Saskatoon, Saskatchewan, and Brantford, Ontario, and after reserving judgment, directed that the questions submitted to it be answered as follows:—

Question 1. Whether, as a matter of law, the Board is empowered, under the jurisdiction conferred upon it by the Railway Act, or otherwise, to authorize railway rates upon the railway of the Canadian Pacific Railway Company

in excess of the maximum rates referred to in the Crow's Nest Pass Act, being chapter 5, 60-61 Victoria, Statutes of Canada, and in the Agreement therein referred to, upon the commodities therein mentioned.

Answer. No.

Question 2. If the court shall be of the opinion that the Crow's Nest Pass Act or Agreement is binding upon the Board of Railway Commissioners for Canada, then, according to the construction of the Crow's Nest Pass Act, section 1, clause (d), and the Agreement made thereunder,—

- (a) 1. Are the rates therein provided applicable to traffic westbound from Fort William and from all points east of Fort William now on the Canadian Pacific Railway Company's railway?

Answer. No.

- (a) 2. Are such rates confined to westbound traffic originating at Fort William and at such points east of Fort William as were, at the date of the passing of the Act and (or) the making of the Agreement, on the company's line of railway?

Answer. Yes.

- (b) Are such rates applicable to traffic originating at points east of Fort William which were, at the date of the passing of the Act and (or) the making of the agreement, on any line of railway owned or leased by or operated on account of the Canadian Pacific Railway?

Answer. In order that the traffic provided for by clause (d) should fall under that clause it must originate at Fort William or some point east thereof which at the date of the agreement was "on the company's railway?"

- (c) Are the rates therein provided applicable to traffic destined to points west of Fort William which are now on the Canadian Pacific Railway Company's railway, or on any line of railway owned or leased by or operated on account of the Canadian Pacific Railway Company?

Answer. In order that the rates prescribed in clause (d) should apply the destination of traffic otherwise within that clause must be a point which was, at the date of the Agreement, "on the company's main line or on (some) line of railway throughout Canada owned or leased by or operated on account of the company."

- (d) Are such rates confined to traffic destined to points west of Fort William which were, at the date of the passing of the Act or the making of the Agreement, on the Canadian Pacific Railway Company's railway, or on any line of railway owned or leased by or operated on account of the Canadian Pacific Railway Company?

Answer. Yes.

Question 3. Whether, as a matter of law, the Board is empowered, under the jurisdiction conferred upon it by the Railway Act, or otherwise, to authorize rates upon the Canadian Pacific Railway on grain and flour from all points on the main line, branches or connections of the company west of Fort William, to Fort William and Port Arthur, and all points east beyond the maximum rates specified in the Crow's Nest Pass Act and Agreement, and referred to, in chapter 41, Statutes of Canada (1922).

Answer. No.

Upon the hearing before Your Excellency in Council it appeared that the re-establishment of the rates provided for in the Crowsnest Pass Agreement upon the limited list of commodities and between the points specified therein

had brought about considerable variations in the rates applicable thereto prior to the 7th day of July, 1924, and it was urged on behalf of a large section of the Dominion, and in particular by counsel for the cities of Edmonton, Alberta, and Saskatoon, Saskatchewan, and the Maritime Provinces, as well as representatives of responsible trade organizations in the provinces of Ontario and Quebec that the establishment of these rates would disrupt the rate structure built up under the control of the Board since its creation, with consequent serious injury to trade relationships throughout the Dominion.

It was also urged that sources of supply had changed since the Agreement was made and that certain commodities which were formerly shipped in large quantities from Eastern Canada to the Prairie Provinces are now largely supplied either by local industries or from British Columbia, which latter province, it was alleged, would be cut off from a large part of its natural market by the permanent restoration of the Crowsnest rates.

It was further urged that the continuance of the Crowsnest rates (so-called) would compel the Canadian National Railways to make similar reductions from all competitive points, and thus involve a serious loss in revenue to them which would have to be made up from other Government sources and further postpone the time when it would be possible to make any general rate readjustment or to solve satisfactorily the problem of the National Railways.

The committee observe that the agreement in question was made at a time when the Canadian Pacific Railway Company was the only company having a through line of railway extending through the Prairie Provinces and British Columbia, and before the creation of the Board for the control of railway rates under the provisions of the Railway Act of 1903 and subsequent Acts; and further, that the underlying purpose of the rate control inaugurated by the Railway Act of 1903 was to do away as far as possible with all unjust discriminations and undue preferences, and to secure a fair and reasonable rate structure, which, under substantially similar circumstances and conditions would be equal in its application to all persons and localities.

The committee are of the opinion that the policy of equalization of freight rates should be recognized to the fullest possible extent as being the only means of dealing equitably with all parts of Canada, and as being the method best calculated to facilitate the interchange of commodities between the various portions of the Dominion, as well as the encouragement of industry and agriculture and the development of export trade.

The committee are further of the opinion that to give effect to this policy, and considering the submissions made by counsel and important trade organizations representing different provinces and localities in the Dominion as to the disadvantages that would be suffered by such provinces and localities by any partial or incomplete consideration of the freight rate structure, a thorough and complete investigation of the whole subject of railway freight rates in the Dominion should be carried out by the Board of Railway Commissioners, the body constituted by Parliament with full powers under statute to fix and control railway rates.

The committee are further of the opinion that as the production and export of grain and flour forms one of the chief assets of the Dominion, and in order to encourage the further development of the great grain growing provinces of the West, on which development the future of Canada in large measure depends, it is desirable that the maximum cost of the transportation of these products should be determined and known, and therefore are of opinion that the maximum established for rates on grain and flour, as at present in force under the Crowsnest Pass Agreement, should not be exceeded.

The committee are further of the opinion that, before such investigation is undertaken, it is essential to ensure that the provisions of the Railway Act in

reference to tariffs and tolls, and the jurisdiction of the Board thereunder, be unfettered by any limitations other than the provisions as to grain and flour hereinbefore mentioned.

The committee therefore advise that the Board be directed to make a thorough investigation of the rate structures of railways and railway companies subject to the jurisdiction of Parliament, with a view to the establishment of a fair and reasonable rate structure, which will, under substantially similar circumstances and conditions, be equal in its application to all persons and localities, so as to permit of the freest possible interchange of commodities between the various provinces and territories of the Dominion and the expansion of its trade, both foreign and domestic, having due regard to the needs of its agricultural and other basic industries, and in particular to:—

- (a) The claim asserted on behalf of the Maritime Provinces that they are entitled to the restoration of the rate basis which they enjoyed prior to 1919;
- (b) The encouragement of the movement of traffic through Canadian ports;
- (c) The increased traffic westward and eastward through Pacific coast ports owing to the expansion of trade with the Orient and to the transportation of products through the Panama canal.

The committee further advise that legislation be introduced at the present session of Parliament, making it clear that the provisions of the Railway Act of 1919 in respect of tariffs and tolls shall, save in the particular above mentioned, be operative notwithstanding any special Acts or agreements and removing all doubts as to the validity of tariffs heretofore filed.

The committee submit the same for Your Excellency's approval.

(Sgd.) E. J. LEMAIRE,
Clerk of the Privy Council.

II

BOARD OF RAILWAY COMMISSIONERS FOR CANADA

NOTICE TO THE PUBLIC

In compliance with the instructions to this Board contained in Order in Council P.C. 886, dated June 5, 1925, by which the Committee of the Privy Council made final disposition of the petition to the Governor in Council of the Governments of the provinces of Alberta, Saskatchewan and Manitoba, by way of appeal from General Order No. 408 of the Board of Railway Commissioners for Canada, which Order in Council, among other things, recites that,—

The Committee are of the opinion that the policy of equalization of freight rates should be recognized to the fullest possible extent as being the only means of dealing equitably with all parts of Canada, and as being the best calculated to facilitate the interchange of commodities between the various portions of the Dominion, as well as the encouragement of industry and agriculture and the development of export trade.

The committee are further of the opinion that to give effect to this policy, and considering the submissions made by counsel and important trade organizations representing different provinces and localities in the Dominion as to the disadvantages that would be suffered by such provinces and localities by any partial or incomplete consideration of the freight rate structure, a thorough and complete investigation of the whole subject of railway freight rates in the Dominion should be carried out by the Board of Railway Commissioners, the body constituted by Parliament with full powers under statute to fix and control railway rates.

The committee are further of the opinion that as the production and export of grain and flour forms one of the chief assets of the Dominion, and in order to encourage the further development of the great grain-growing provinces of the West, on which development the future of Canada in large measure depends, it is desirable that the maximum

cost of the transportation of these products should be determined and known, and therefore are of opinion that the maximum established for rates on grain and flour, as at present in force under the Crowsnest Pass Agreement, should not be exceeded.

The committee are further of the opinion that before such investigation is undertaken it is essential to ensure that the provisions of the Railway Act in reference to tariffs and tolls, and the jurisdiction of the Board thereunder, be unfettered by any limitations other than the provisions as to grain and flour hereinbefore mentioned.

The committee therefore advise that the Board be directed to make a thorough investigation of the rate structures of railways and railway companies subject to the jurisdiction of Parliament, with a view to the establishment of a fair and reasonable rate structure, which will, under substantially similar circumstances and conditions, be equal in its application to all persons and localities, so as to permit of the freest possible interchange of commodities between the various provinces and territories of the Dominion and the expansion of its trade, both foreign and domestic, having due regard to the needs of its agricultural and other basic industries, and in particular to:

- (a) The claim asserted on behalf of the Maritime Provinces that they are entitled to the restoration of the rate basis which they enjoyed prior to 1919;
- (b) The encouragement of the movement of traffic through Canadian ports;
- (c) The increased traffic westward and eastward through Pacific coast ports owing to the expansion of trade with the Orient and to the transportation of products through the Panama canal;—

The Board of Railway Commissioners for Canada, in order to effect and carry out as expeditiously as possible the directions of the above in part recited Order in Council, keeping in view the specific instructions contained therein, hereby requests the public, both as individuals and organizations, as well as provincial, municipal and civic authorities. Boards of Trade, Chambers of Commerce; Trade, Industrial and Labour organizations; firms, companies and individuals, including shippers and carriers, as follows:—

- (a) To submit to the Board any statement of facts under which it is claimed that unjust discrimination, or undue preference, or unfair treatment exists in connection with the rates of freight charged upon any commodities; or in the treatment of any person, city or province by any railway company;
- (b) To set forth the grounds upon which it is claimed on behalf of the Maritime Provinces that they are entitled to the restoration of the rate basis which they enjoyed prior to 1919;
- (c) To make submission as to the encouragement of the movement of traffic through Canadian seaports:

It is recommended that all submissions filed pursuant to the above suggestions be printed or legibly typewritten, and at least twenty copies thereof be forwarded to the secretary of the Board at Ottawa, not later than the 15th day of August, 1925. All statements and memoranda so filed will be open to public inspection at the office of the secretary of the Board. Persons inspecting the same will be permitted to take copies thereof, and to reply thereto by statement filed with the secretary of the Board not later than the 1st day of September, 1925. Not less than twenty copies to be filed. All memoranda and statements filed in pursuance of the above are for the consideration of the Board in the matters involved, being intended as an aid and guidance to the Board in its investigation, but are not to be received in lieu of evidence upon the matters therein dealt with.

Testimony now before the Board in cases already heard and in which no decision has been given is not to be repeated. New and material evidence in such cases may be submitted in the usual way.

The purpose of the above request is to put the Board, as early as possible, in possession of any and all complaints against the existing rate structure which may be put forward for its consideration in the investigation to be held pursuant to the directions contained in the Order in Council, and to specifically direct the attention of the Board to the subject matter of such complaints, with

a view of considering what changes, adjustments and redistribution in rate incidence, in accordance with the law, may be necessary to correct the defects complained of, and to secure to the fullest possible extent the equalization of freight rates, so as to deal equitably with all parts of Canada, as well as to facilitate the interchange of commodities between various portions of the Dominion and to encourage industry and agriculture and the development of export trade.

The Board desires to enter upon such investigation with the least practicable delay, and to conduct the same in a manner most calculated to secure a complete and systematic development of all facts material to the inquiry with a minimum of disturbance to business and traffic conditions generally.

A. D. CARTWRIGHT,

OTTAWA, July 9, 1925.

Secretary.

III

Certified to be a true copy of a Minute of a Meeting of the Committee of the Privy Council, approved by His Excellency the Governor General on the 7th January, 1926.

P.C. 24

The committee of the Privy Council have had before them a report, dated January 6, 1926, from the Minister of Railways and Canals, representing that the committee of the Privy Council has had under consideration the advisability of encouraging to the fullest extent the movement of Canadian grain and other products through Canadian ports.

The minister states that by Order in Council (P.C. 886), dated June 5, 1925, the Board of Railway Commissioners for Canada was directed to make a thorough investigation, already under way, of the rates structures of railways and railway companies subject to the jurisdiction of Parliament with a view to the establishment of a fair and reasonable rate structure which will, under substantially similar circumstances and condition, be equal in its application to all persons and localities, so as to permit of the freest possible interchange of commodities between the various provinces and territories of the Dominion and the expansion of its trade, both foreign and domestic, having due regard to the needs of its agricultural and other basic industries, and in particular to:

- (a) The claim asserted on behalf of the Maritime Provinces that they are entitled to the restoration of the rate basis which they enjoyed prior to 1919;
- (b) the encouragement of the movement of traffic through Canadian ports;
- (c) the increased traffic westward and eastward through Pacific coast ports owing to the expansion of trade with the Orient and to the transportation of products through the Panama canal.

The committee of the Privy Council therefore recommends that the Board of Railway Commissioners for Canada be directed, as a part of the general rate investigation above referred to, especially to inquire into the causes of Canadian grain and other products being routed or diverted to other than Canadian ports, and to take such effective action under the Railway Act, 1919, as the Board of Railway Commissioners for Canada may deem necessary to ensure, as far as possible, the routing of Canadian grain and other products through Canadian ports.

The committee submit the foregoing for Your Excellency's approval.

(Sgd.) E. J. LEMAIRE,
Clerk of the Privy Council.

IN THE MATTER OF VARIOUS INDIVIDUAL SUBMISSIONS AND APPLICATIONS PRESENTED TO THE BOARD IN THE GENERAL FREIGHT RATE INVESTIGATION

(For Index see page 409.)

It is set out in the judgment of the Chief Commissioner that in addition to the issues raised in the submissions from the various provinces, there were some eighty individual submissions presented to the Board, not involved in the matters dealt with by the Board's judgment, which would be disposed of in a separate schedule. These individual submissions were received from all parts of the country and related to the rates on various commodities and with varying territorial application. In some cases discrimination was alleged, and in other instances reductions in rates were applied for. Some of the applications were developed orally at sittings of the Board at various points, and others are on the record to be disposed of on written submissions.

Subsequent to presenting same, a number of parties making submissions wrote the Board asking that they be considered withdrawn. A list of these follows:—

File Number.

- 34123.4.2 —Dominion Foundries and Steel, Ltd., Hamilton, Ont.
- 34123.7 —Salada Tea Company of Canada, Ltd., Toronto, Ont.
- 34123.9 —Canada Western Cordage Co. Ltd., New Westminster, B.C.
- 34123.14.2—Guy Tombs, Ltd., Montreal, Que.
- 34123.21 —Spanish River Pulp & Paper Mills, Ltd., Sault Ste. Marie, Ont.
- 34123.22 —Northern Ontario Light & Power Co. Ltd., Cobalt, Ont.
- 34123.27 —Bird & Son, Hamilton, Ont.
- 34123.28 —H. J. Heinz Co., Pittsburgh, Pa.
- 34123.41 —Grande Prairie Board of Trade, Grande Prairie, Alta.
- 34123.43 —Cassidy's Limited, Winnipeg.
- 34123.49 —Niagara Falls Branch, Can. Manufacturers' Ass'n.
- 34123.54 —Schofield Paper Company, Saint John, N.B.
- 34123.56 —Canadian National Millers Ass'n., Montreal, Que.
- 34123.73 —South Shore Board of Trade, St. Lambert, Que.

There were a number of submissions which expressed general views on rate and transportation matters, but which did not raise specific issues, or, where certain rates were alluded to, the matter was not developed in sufficient detail. While what is stated in these submissions, worded in general terms, has been noted and considered, they are not being herein specifically dealt with, except that in some cases the questions raised in these general submissions are covered by other submissions that are dealt with in the judgment of the Board or the report which is contained herein. The submissions coming under this category are as follows:—

File Number.

- 34123.5 —Canadian Council of Agriculture, Winnipeg, Man.
- 34123.8.2 —Ontario Fruit Growers' Associations, St. Catharines, Ont.
Niagara Peninsula Fruit Growers' Association, St. Catharines, Ont.
St. Catharines Chamber of Commerce, St. Catharines, Ont.
- 34123.13.2—United Farmers of Manitoba.
- 34123.14 —Canadian Lumbermen's Association, Ottawa, Ont.
- 34123.19 —Canadian Pulp and Paper Association, Montreal, Que.
- 34123.20 —Board of Trade of the City of Toronto, Ont.

File Number.

- 34123.29.1—Cochrane Board of Trade, Cochrane, Ont.
 34123.31 —Vegreville Board of Trade, Vegreville, Alta.
 34123.36 —W. O. Sealey, Hamilton, Ont.
 34123.40 —Fort William Board of Trade.
 Port Arthur Board of Trade.
 34123.52 —Dominion Fuel Board, Ottawa, Ont.
 34123.71 —Montreal Board of Trade.
 34123.72 —Tisdale, Sask., Board of Trade.

In some of the submissions the questions that were raised related to international rates from points in Canada to destinations in the United States. The decision of the Board is that the submissions that raised the question of international rates will be dealt with apart from and subsequent to its disposition of the matters coming under the heading of the General Freight Rate Investigation. Submissions coming under this heading are as follows:—

File Number.

- 34123.2.2 —Associated Shippers of New Brunswick, Hartland, N.B.
 34123.8.1 —Fitzsimmons Fruit Company, Ltd., Port Arthur, Ont.
 34123.14 —Canadian Lumbermen's Association, Ottawa, Ont.
 34123.14.1—Gillies Bros. Ltd., Braeside, Ont.
 34123.19 —Canadian Pulp & Paper Association, Montreal, Que.
 34123.47 —American Cyanamid Company, Niagara Falls, Ont.

The matter of joint rates is raised in certain submissions and the decision of the Board is that same will be dealt with subsequently, and independently of the General Freight Rate Investigation. This refers to the following:—

File Number.

- 34123.20 —Board of Trade of the City of Toronto, Ont.
 34123.50 —Nestle's Food Company (Inc.) New York, N.Y.
 34123.70 —John P. Stevenson & Co., Toronto, Ont.

The question of rates on iron and steel commodities is to be dealt with apart from the General Freight Rate Investigation. Tariffs filed by the carriers revising the rates on iron and steel articles to be effective December 1, 1926, were suspended by Order No. 38462 dated November 27, 1926, and the matter is standing for hearing. This has reference to submissions of the British Empire Steel Corporation and others, as well as being referred to in file number 34123.4 (the Steel Company of Canada, Limited, Hamilton, Ont.) and file number 34123.20 (Board of Trade of the City of Toronto, Ont.).

While the issues raised in the submissions from the various provinces are dealt with in part in the judgment of the Board, and in other respects in the report which follows herein, there are some rates that were referred to that are not dealt with in detail, or specifically, herein, although in this connection it may be stated that the record has been read and considered.

With regard to the balance of the individual submissions, the Board concurs in the conclusions arrived at by the Chief Traffic Officer, whose report follows:—

REPORT OF THE CHIEF TRAFFIC OFFICER

File 34123.1

Submissions of the Saskatchewan Stock Growers' Association, the Saskatchewan Live Stock Board, the Western Stock Growers' Association, and of Counsel for the Provinces of Manitoba, Saskatchewan and Alberta, re rates on live stock.

The Saskatchewan Stock Growers' Association and the Western Stock Growers' Association forwarded written submissions under date of July 9 and

October 5, 1925, respectively in the form of resolutions passed by their associations. Both resolutions were in the same language as follows:—

Whereas the prices received by the producers of live stock, whether such live stock is marketed in Canada or exported, are controlled by prices prevailing in export markets, and which the cost of transportation to such export markets operates to reduce by that amount the prices received for live stock at the point of shipment.

Therefore be it resolved by the Saskatchewan Stock Growers' Association in annual convention assembled, that the executive be instructed to bring these facts to the attention of the Dominion Government, railway companies and the Board of Railway Commissioners, when the new freight rates are being drawn up, and further, that all bodies concerned be strongly urged to regard live stock as being at least as fully entitled to basic commodity rates as grain and flour in the new freight rate structure.

The Saskatchewan Live Stock Board filed written submission under date of September 11, 1925, in which they expressed the opinion that the following changes were necessary in order to foster the live stock industry:—

A reduction of the charges on cattle for export to approximately pre-war rates, and a corresponding reduction on horses.

A reduction on rates on shipments of horses, cattle, sheep, swine and poultry to local and Eastern markets to approximately pre-war rates.

An adjustment of the local rates on horses to conform more closely to rates on cattle.

A renewal of the privilege of completing loading of stock at primary provincial markets.

That portion of the written submission of counsel for the province of Saskatchewan, dated May 3, 1926, which deals with rates on live stock, reads:—

That in order to permit of the freest possible interchange of commodities between the various provinces of the Dominion and the expansion of its trade having due regard to the needs of the basic industry of agriculture, the existing tariffs covering a movement of cattle, hogs, sheep and horses be examined with a view to:

(a) Equalizing the rates presently published for the movement of these commodities within prairie territory to the basis of the rates for similar movements in eastern territory.

(b) Reducing the rates on cattle, hogs and sheep from stations in the prairie provinces to Montreal and stations west thereof for consumption in eastern Canada, and to the ports of Montreal, Quebec, St. John and Halifax for export.

(c) To a closer approximation between the rates for the movement of horses and cattle within prairie territory. The movement is largely of range horses of low value, not exceeding that of cattle. At present it costs the producer \$17 more per car of 20,000 pounds to ship horses of this type than cattle from Maple Creek to Moose Jaw.

(d) Providing wider privileges for the completion of loads en route to and at primary markets. When cars of cattle, hogs or sheep less than minimum weight are received at primary markets under the present regulation, the local buyer has practically no outside competition, as a result of which the producer receives a substantially lower price for his product.

(e) The encouragement of finishing live stock on the farms and in the feedlots of the west by the maintenance of a low rate on feeder stock from primary markets to such farms and feedlots.

In the written submission of counsel for the province of Manitoba, dated August 21, 1925, it is set out:—

That mixed farming has become a very important industry in Manitoba: that with the increased volume of business, lower rates outward should prevail on cattle, sheep, hogs and dairy produce of all kinds.

The submission and argument of counsel for Alberta was largely confined to an application for reduction in the rates on cattle, hogs and sheep from Alberta points to Vancouver.

The submissions of the various live stock associations, and of the province of Saskatchewan, were developed at sittings of the Board in Regina, June 21 and 22, 1926. At the final hearing in Ottawa further evidence was put in, as well as argument. Numerous exhibits were also filed. While the evidence, exhibits and argument have all been carefully read and considered, it is not proposed to comment in detail upon all the exhibits and evidence.

The various applications for a reduction in the live stock rates are all based on the ground that this is a very important industry, and the necessity exists of doing everything possible to make it favourable for live stock to be produced,

which includes as low freight rates as it is possible to obtain; in other words, reduced rates are applied for based on the alleged needs of the industry, and nowhere in the record will there be found any evidence adduced to the effect that the rates now current on live stock, in themselves, or as compared with rates on other commodities, are unreasonable.

At the Regina sittings various representatives of the live stock industry appeared. Mr. Wylie made some comparison of the conditions as they existed in the early ranching days, that is, prior to 1905 or 1906, and as they are to-day. He stated under the old conditions there was practically no expense and no taxation, and while, at that time prices were not high, owing to the small expense of production, he expressed the opinion that they were better off under those conditions than to-day. At present the cost of production is a good deal heavier by reason of cost of fencing and equipment, and one of the greatest factors in the increased cost is due to the necessity of purchasing a larger area of what is known as owned land as against grazing lands which were rented prior to 1905 from the Dominion Government at 2 cents per acre, to which was added a provincial tax of $1\frac{3}{4}$ cents, making a total rental of $3\frac{3}{4}$ cents per acre per annum. He stated the cattle producer was not receiving a satisfactory price and, therefore, needs assistance through reduced freight rates. Figures were given showing estimates of cost of raising cattle, but admittedly these figures would show a material variance in different localities, so that there is nothing conclusive on the record as to the situation as a whole in this respect.

Mr. Learmonth stressed the desirability of finishing feeding cattle in Saskatchewan rather than shipping them out of the province and to Eastern Canada for finishing. He gave statistics concerning the production of live stock and the handling of feeders. He stated:—

The present feeder rates help to stimulate feeding and although the volume is a long way from ideal, the assistance to the feeder is both of importance in helping him to secure his stock and after he has finished it to help him to secure a stronger price on the best markets.

Mr. Learmonth's only submission as regard the freight rates was the statement. "It would surely be encouraging to the feeder to have the present rates favourable and lower rates to eastern points on finished cattle either for consumption or for export."

Mr. Wright, President of the Western Canada Live Stock Union, dealt particularly with the export situation and referred to the competition in Great Britain with Argentine chilled beef and the war between the Argentine producers and American packers as affecting the market in Great Britain for Canadian finished cattle. He stated the miners' strike in England last year had seriously affected the Canadian cattle trade. He also referred to the important outlet for Saskatchewan surplus cattle in the United States after removal of its tariff against Canadian cattle in 1909, and the severe curtailment in that trade following the year 1919 in which the United States Government again imposed the tariff against Canadian cattle.

Mr. Robertson, Live Stock Commissioner of the province of Saskatchewan, stressed the extent and importance of the live stock industry and the necessity of doing everything possible to make it favourable for live stock to be produced. He pointed out that while there had been a marked development in the live stock industry in the last twenty years, the development during the last ten years has been slow, and in the period last named there has not been the progress expected. He stated there were several factors contributing to the conditions existing in recent years, the principal one being the upsetting of things caused by the deflation after the war. He stated that in 1920 the price of cattle underwent a deflation that was so serious that it crippled the finances of stock raisers and put many of them out of business, and others will require a considerable period of prosperity to recover.

At page 7550 Mr. Robertson stated, after giving statistics as to estimated value of live stock and live stock products:—

These figures indicate that the live stock industry has been passing through, and is still passing through a period of depression, and as the permanent prosperity of this country depends upon agriculture, and the permanent success of agriculture depends on the growing of live stock it behooves every allied interest to give the live stock industry every possible assistance, and the railways of Canada can play a very important part by granting the very lowest possible freight rates. In fact, it is to their interest to assist the stock men of Western Canada and the live stock industry in general to the utmost of their ability, and there is considerable evidence to show that they are alive to the situation.

In the various submissions it is apparent that the live stock industry recognizes that the railway companies have been of considerable assistance. In the written submission of the Saskatchewan Live Stock Board, dated September 11, 1925, it is stated:—

It is recognized that the continuance of the successful raising of live stock is of the greatest importance to the well being of the province, in fact, is of national importance, is evidenced by the efforts put forward by Dominion and Provincial Governments and the transportation companies.

Mr. Robertson stated (page 7555):—

That the railways are far sighted and broad minded is evidenced by the fact that they in other ways do considerable for the encouragement of the growing of live stock. They play their part in promoting better live stock on the farms by carrying pedigreed breeding stock at half rates, carrying live stock to provincial exhibitions free one way, encouraging better live stock through the operation of better live stock trains, encouraging Boys' and Girls' Swine Clubs, assisting drought areas by reduced rates for the transportation of fodder, and in various other ways. All these are important and indicate a proper appreciation of the importance of developing this basic industry.

Again at page 7575 he stated:

The railway companies have always, when they were approached to do anything for the encouragement of better live stock, shown a willingness to co-operate.

The reduction sought in the rates on cattle, hogs and sheep from prairie points to Eastern Canada for consumption there, or for export, is on the ground that any reduction in the toll will be of just that much assistance to the live stock industry.

With regard to rates locally between points in Western Canada on cattle, hogs and sheep, exhibits were filed showing that up to 50 miles rates in prairie territory are the same or lower than in Eastern Canada; beyond 50 miles the rates in prairie territory are higher than in Eastern Canada, the differences in the case of cattle, hogs and sheep ranging from 1 to $4\frac{1}{2}$ cents per 100 pounds. Equalization with Eastern Canada with respect to these local movements of cattle, hogs and sheep between points in prairie territory, is applied for.

With regard to horses, exhibit F.H. 154 shows no uniformity as between points in prairie territory and in Eastern Canada, the rates in cents per 100 pounds being:—

Miles	Eastern	Prairie
10.....	7	$6\frac{1}{2}$
25.....	$12\frac{1}{2}$	$11\frac{1}{2}$
50.....	$16\frac{1}{2}$	17
75.....	$19\frac{1}{2}$	21
100.....	24	26
150.....	29	$29\frac{1}{2}$
200.....	$34\frac{1}{2}$	33
300.....	43	41
400.....	$47\frac{1}{2}$	46
500.....	52	$51\frac{1}{2}$
600.....	$59\frac{1}{2}$	$57\frac{1}{2}$
700.....	$66\frac{1}{2}$	61
800.....	80	66
900.....	94	71
1000.....	$102\frac{1}{2}$	$75\frac{1}{2}$

The reduction applied for in the rates on horses was more particularly for shipments from prairie points to Eastern Canada. It was stated that there is a market for range horses in the Maritime Provinces and for heavy draft horses in Ontario. It was set out that there was a surplus of horses for which there was no local demand in the west, consequently they are very low in price. While the low value of the horses was referred to, there are no specific figures on the record making comparison as to value between horses and cattle. On referring to the Canada Year Book, 1926, page 227, under the heading of "Estimated Numbers and Values of Farm Live Stock in Canada, by provinces, 1922-1925," the following data are found regarding horses and cattle in the provinces of Manitoba, Saskatchewan and Alberta:—

Province	1922	1923	1924	1925	1922	1923	1924	1925
	No.	No.	No.	No.	000 \$	000 \$	000 \$	000 \$
Manitoba—								
Horses.....	374,632	362,407	369,722	359,839	31,599	23,265	23,055	24,815
Milch Cows.....	252,245	253,715	263,577	233,273	10,589	10,170	10,248	10,229
Other cattle.....	488,495	437,996	446,705	487,472	12,302	9,952	10,069	13,525
Total cattle.....	740,740	691,711	710,282	720,745	22,891	20,122	20,317	23,754
Saskatchewan—								
Horses.....	1,143,502	1,137,301	1,170,745	1,169,952	76,978	59,931	70,245	77,217
Milch cows.....	456,006	403,813	468,151	496,502	18,405	15,645	19,194	20,357
Other cattle.....	1,146,780	1,131,274	1,060,716	1,002,909	26,064	24,133	24,396	26,076
Total cattle.....	1,602,786	1,535,087	1,528,867	1,499,411	44,469	39,778	43,590	46,433
Alberta—								
Horses.....	863,316	829,143	861,537	849,939	36,630	33,439	33,038	36,393
Milch Cows.....	392,037	410,242	433,528	460,722	14,724	15,808	16,332	18,318
Other cattle.....	1,261,005	1,110,682	1,188,468	1,066,007	26,124	25,253	27,114	27,635
Total cattle.....	1,653,043	1,520,924	1,621,996	1,526,729	40,848	41,061	43,446	45,953

There is nothing to indicate specifically whether or not this includes the range horses referred to.

It was stated there were large numbers of these horses of little value in Western Canada and it was urged that something should be done to stimulate their movement to some market where they could be disposed of. Mr. Wylie stated that there was a market in Quebec and that they were moving there in considerable volume at present, but that it was more or less a speculative business. At page 7480 the following discussion took place:—

By Mr. Watson:

Q. I do not want to impose on Mr. Wylie, but I am interested in this horse business. Have you any idea what these horses would be worth in the province of Quebec, what could be got for them?—A. I do not know what they are getting for them, but they are coming up here and buying them at a very cheap rate and taking them down there, and they keep coming to get more, so I suppose it must be remunerative to the people who are engaged in it.

Q. So that the present rate is not an obstacle to the horses moving?—A. I say much larger numbers would go, in fact, I do not know but what we would move them all, that are here, in time, especially if a few thousand are taken to Europe. The older animals would be taken to Quebec probably, because there seems to be a great market there for these light horses.

The carriers point out that the question of reduced rates is approached entirely from the standpoint of assistance to the live stock industry. They refer to the assistance that they gave to the live stock industry in 1921, following the serious condition existing in 1920 as result of the post-war deflation. At that time the industry was in a very serious condition and effective August 15, 1921, the railway companies reduced the rates on cattle, hogs and sheep locally in both Western and Eastern Canada by taking off all the increase in rates authorized by the Board effective September 13, 1920, while from Western to Eastern Canada a reduction of 20 per cent was made. This action had the effect of making a

greater reduction from the peak level of freight rates, in the case of live stock, than has yet taken place with respect to other commodities, except in the case of the Crowsnest grain rates which are statutory. The carriers point out that there has been a marked improvement in the live stock industry since 1921, and they refer to exhibit No. 23 filed by counsel for Saskatchewan, being 6th Annual Live Stock Market and Meat Trade Review for 1925, in which the following appears:—

It would appear that after a long period of depression the live stock industry has once again entered upon a cycle of prosperity and, given normal pasture and feed conditions during the next few years, cattle, sheep and swine production should more than compensate for the post-war depression.

Markets were remarkable for the absence of sharp and wide fluctuations, so common in other years. The autumn marketing period was outstanding by virtue of the comparative ease with which the increased supplies went into consumption and the unusual steadiness to price levels. No gluts nor drastic price reductions occurred, a condition which can be credited to few autumn runs in the history of our marketings. This unique situation as regards cattle was attributed to a very excellent demand for stockers and feeders to turn the big crop of winter feed into money, and an improved consumptive demand for beef for both home and export trade.

It is estimated that the average price on the rank and file of cattle marketed during the last three months of the year was from 90 cents to \$1.35 per hundred higher than during 1924, and this on a run containing an increased offering of lightweight cattle, very heavy marketings of female stock, and fewer strongweight cattle than during the previous year. Country buyings of export cattle were relatively heavy in 1925 and a much smaller percentage of weighty stock reached the market than would have been the case had country buyers been less active. Demand was so good that during the autumn prices paid for weighty stock for export were often out of line with British market values.

Heavyweight cattle, a class which normally has not proved economic of production, came back to trade popularity during the year, due to the shortage of beef tonnage and the small supplies of good weights: This class enjoyed a similarly strong season in the United States and sold at times better than the smaller stock.

Prospects are encouraging. No surplus of beef stock exists in any of the chief producing countries and world consumption based on purchasing power should more than hold the present rate. Reference to English, Irish and United States statistics indicates no heavy production for 1926-27.

The hog situation in Canada in 1925 was remarkable for strong and steady prices on a pretty good run, and a very noticeable improvement in the general quality of the offering. It is estimated that the per head value of hogs of good bacon weights and quality was a full \$7 higher than during the previous year. Short supplies on the British market from Denmark and the United States contributed to the good price movement and our export of 86,000 head to the Pacific Coast states of the United States was a buoyant factor. But among the chief reasons for the improved market was a generally higher standard of quality in the select and thick smooth classes, combined with a better export pack, and a regained reputation among British consumers, as producers and manufacturers of high quality export bacon.

During 1925 we were able to materially narrow the spread in price between the best grades of our product and the best of the Danish. On December 31 we were down to \$1.25 difference as compared with \$2.50 in 1924 and \$3 in 1923. This promises well for the future, indicating as it does that the improvement in the quality of our hogs and the product is progressive and this has proved a big factor in expanding sales and making new customers.

Market prospects may be considered as very favourable. Denmark does not promise any marked increase in production. Her big effort of 1924 is reported as having been uneconomic and is not likely to be repeated. The most recent statistics regarding United States pig population and littering prospects show very little improvement and the consumption of meats in the United States is increasing by 250,000,000 pounds annually. According to reliable authorities there is not much chance of any material increase in export surplus from that country. Ireland's climatic conditions at the close of the year were not such as to promise any increase in Irish contribution.

As regards sales prospects, it is expected that industrial conditions in Europe will continue to improve. The United States consumer is maintaining a most astonishing purchasing power. In both instances, a permanently high standard of living is apparent and there are no prospects for a return of consumption in Great Britain and the United States to pre-war volume.

The 7th Annual Live Stock Market and Meat Trade Review for 1926 is since at hand, and from same the following is quoted:—

The live stock market during 1926 lacked the stimulating effect of steadily rising prices, yet compared quite favourably with that of the previous year when the market was strongly on the upturn and was considered as being the strongest for all classes of live stock since as far back as 1900. The rank and file of cattle showed even better prices than in 1925, and at the same time were greater in volume. Had export quality and weights of cattle received as strong recognition as did the ordinary run, the market would have been without parallel.

Many depressing and abnormal factors entered into the export situation but a broad domestic demand accounted for generally good average prices paid on all public stock yards in the Dominion. Of the seventeen grades of cattle listed in the statistical section of this report, only two showed lower average prices in eastern markets, while in the west, every grade showed higher averages as compared with those of 1925. In some instances, grades were higher by from 75 cents to \$1.75 per hundred.

Unfortunately, however, the export classes of cattle sold on a market which showed steady declines during the last half of the year. This is particularly true of those offered on the eastern markets or bought at country points in Ontario, after the fed-stock was exhausted. After July, the outlet for cattle of export weights revealed a steadily growing price weakness, and that class ended the year without the usual strong demand for the Christmas trade.

The British market, our chief outlet for heavy cattle, showed considerable weakness, and sales failed to provide a reasonable margin of profit over costs which were high on account of keen competition from the domestic trade during the fed-cattle period. Later on in the year, shipments overseas were sharply curtailed. The depressing factors which affected our trade in the British market included the miners' strike, which greatly reduced the buyers' purchasing power and as well developed a shortage of fuel, which in its turn instituted a preference for ready-cooked meats. The disagreement as between the various companies in Argentine introduced a price-cutting war in frozen and chilled meats, and as a result, bargain prices prevailed. This situation reacted very strongly on the market for fresh beef, and as well, in view of the uncertainty of the issue, more or less discouraged the demand for store cattle, which was already suffering from the effects of a prevalence of foot and mouth disease.

Our other important export outlet, the United States, while allowing for a heavier movement than during the previous year, showed a similar situation as in Canada between the top grades of cattle and the general run. As a result, sales of fat cattle on that market were generally at comparatively poor price levels, whereas the lower grades showed relatively high values. Records indicate that the top for Alberta range steers at Chicago was \$8.90 in 1926, as compared with \$11.50 in 1925. On the other hand, cows, heifers, bulls and oxen consignments had a top of \$7 as compared with the lower top of \$6.75 for the previous year. Reflecting the general trend of the United States market, the spread in price on Alberta cattle was the narrowest since 1914 and unfortunately was such as to be unfavourable on the top end.

Despite the deadness in heavy cattle during the latter part of the past year, the market has since early in 1925 shown steady recovery from the depression which then prevailed. Early in the new year there was strong evidence of further improvement with re-establishment of the better grades of steers at very fair prices.

Most of the abnormalities which depressed the market of 1926 have disappeared. Our prospects for a better trade with Great Britain have improved with the settlement of the coal strike and the consequent industrial betterment within that market. As regards the United States market, the situation offers much encouragement.

The carriers referred to the fact that they had in numerous ways assisted the live stock industry, some reference to which on the part of witnesses for the live stock industry has already been referred to herein. At page 4658 (Vol. 502) Mr. Watson stated:—

In all these submissions there is no claim that our rates to-day on live stock are unreasonable or that the railways have not in the past given this particular industry preferred treatment and service in every possible direction, but on the contrary the attitude and action of the railways has been voluntarily and favourably commented upon by those who have the greatest knowledge and deepest interest in this particular traffic.

Reference was also made to exhibit 19, filed by counsel for Saskatchewan, being proceedings of the 13th Annual Convention of the Western Canada Live Stock Union, held at Saskatoon, December 10, 11 and 12, 1925, and on page 108

thereof, being portion of address by J. H. Auld, Deputy Minister of Agriculture, province of Saskatchewan, the following appears:—

Transportation companies, on the other hand, could show, I have no doubt, that the movement of traffic is much more costly since the war, and that either higher rates or more business or both of these, are necessary in order for them to carry on, so that if in deciding when freight rates are equitable we are to consider both the railways and their patrons we may have considerable difficulty.

We can only point out the facts, however, as they affect the live stock producer, recognizing at the same time that the railway companies are as indispensable to the success of agriculture as agriculture is to them. That they are alive to the importance of agriculture, and the live stock industry, is clearly demonstrated by the way in which the railways have recognized it in their policies.

Let me mention some of the things which the railways in Western Canada are doing to encourage the live stock industry:—

1. Half rates on all pedigreed stock. This rate was granted exclusively in Western Canada for many years, and only within the last three years have railways in a few of the States of the United States granted similar concessions.

2. Carrying live stock to provincial fairs and expositions free one way.

3. The Canadian Pacific in the early days presented the farmers with purebred bulls free of charge, and in later years, through live stock trains, have distributed purebred bulls free of freight charges, and also returned scrub bulls to market free of charge.

4. In order to help the live stock industry, freight free distribution has been made of fodder crop seeds through fodder crop cars.

5. Encouragement has been given to the raising of bacon hogs by assistance to boys' and girls' bacon hog clubs in the three Prairie Provinces, including prizes and free trips for the winning team in each Province to the Toronto Royal Winter Fair.

6. Better live stock trains have been run for many years demonstrating the desirability of the use of purebred sires.

7. Half rates on stockers have been given to encourage winter feeding and finishing of cattle.

8. The railways have also given assistance in the movement of both stock and fodder during the drought years, when they absorbed one-third of the charges on hundreds of carloads of fodder and returned live stock free of charge from points where they had been shipped for wintering.

Counsel for the province of Saskatchewan referred to exhibit F.H. 99 containing statements produced by the Canadian Pacific Railway pursuant to request of counsel for Saskatchewan, page 46, which is a statement of earnings, etc., on various commodities, in carloads, carried during 1925, and in the case of live stock the figures are as follows:—

	Tons	Tons one mile	Average haul in miles	Revenue	Rate per ton mile
				\$	c.
Lines east of Port Arthur.....	287,817	95,814,778	333.0	1,516,064.35	1.58
Lines west of Port Arthur.....	409,951	137,433,919	335.2	2,264,326.62	1.65

With regard to the above figures Mr. Lloyd of the Canadian Pacific Railway, Vol. 494, page 1165, stated that while these showed a rate per ton per mile on lines east of Port Arthur of 1.58 cents as compared with 1.65 cents on lines west of Port Arthur, there was included in the lines east figure about 33,000,000 tons one mile of live stock which moved through from Western to Eastern Canada, and which was carried at a rate per ton mile of 1.16 cents, and the balance of the live stock on eastern lines, being the local movements in the east, was carried at a rate per ton per mile of 1.81 cents as compared with per ton mile rate of 1.65 cents on lines west of Port Arthur. The ton mile statistics, however, do not reflect any existing differences in average hauls or car loading.

Exhibit F.H. 242 made comparison of minimum carload weights of live stock and other commodities between points in Canada, showing that while with respect to other commodities, minimum weights have materially increased over a period of years, there has been no increase whatever in the carload minimum weight for live stock and, as a matter of fact, there has been a decrease in the case of hogs and sheep in single deck cars.

Exhibit F.H. 244 shows car mile earnings on representative movements of various commodities, and in connection with cattle and hogs the car mile earning from prairie points to Eastern Canada ranges from 9 to 14 cents, as compared with Canadian Pacific Railway figures for the year 1925 (exhibit F.H. 99, page 9), of 23.81 cents on lines east, 21.98 cents on lines west, and 22.69 cents total lines east and lines west.

Exhibit F.H. 243 indicated the nature of special live stock train service on western lines of Canadian National Railways as an example of the special service accorded to live stock which, being a perishable traffic, requires expedited service and extra switching at terminals in many instances.

With regard to many other low grade commodities, on account of heavier loading than live stock, car mile earnings are very appreciably higher, and with regard to many of such commodities, practically any type of railway equipment can be used, while live stock requires special equipment, and it is stated on the record that the percentage of empty haul as compared with loaded haul, in the case of live stock cars, is at least double that of other cars. In view of the very low average loading of live stock and the fact that it requires to be given expedited despatch and prompt handling on arrival at destination, there would seem to be no question that the handling of this traffic involves a greater cost per unit than in the case of other traffic. An additional expense in the handling of live stock traffic is the cost of the facilities for feeding, stock pens, etc., that are necessary at loading stations and en route.

Reference has been made to differences in the rates applying locally in Eastern Canada as compared with the local movements in Western Canada. In this connection what is stated in section XIII of Board's Judgment in the application of the Calgary Live Stock Exchange, Vol. XIII, Board's Judgments, Orders, Regulations and Rulings, page 233 (at pages 245-7), is particularly relevant. Aside from the differences in rates there are other factors with respect to which the advantage is with the local movements in Western Canada. For example, between points in Western Canada as well as in the case of shipments from Western Canada to Eastern Canada, reduced return transportation is granted to the attendant or owner, who has travelled in charge of the shipment, at one-half the regular first-class fare. Between points in Eastern Canada there is no provision for reduced return transportation. In any rate comparison this has to be taken into consideration. Again there is the special reduced basis of rates applicable in Western Canada on stockers and feeders which witnesses for the live stock industry admitted was a very important concession; there is no similar arrangement in Eastern Canada. Equalization as applied for would involve complete equalization and it would seem very questionable, from the record, if this would not result in disadvantage to Western Canada.

With regard to horses, witness for the carriers at page 2764 of Vol. 498 pointed out that the pre-war relationship between the rates on horses and cattle was restored on August 16, 1923, that is, that the then current rates on horses were reduced, the reductions varying from 14.7 to 16.3 per cent. It is also set out that the carload movement of horses from Western Canada to Eastern Canada via Canadian Pacific Railway during the last five years was as follows:—

	Cars
1922.....	143
1923.....	228
1924.....	510
1925.....	443
1926.....	711

and it was alleged that these figures, which included shipments via Canadian Pacific Railway only, indicated that substantial progress is being made in the marketing of horses in Eastern Canada. Reference is made to their greater value on the average and the greater liability which the railway assumes under the provisions of its live stock contract.

The reduced rates applied for, in the case of live stock, are not based on the allegation and evidence that the rates are not in themselves reasonable. Counsel for the province of Saskatchewan stated (Vol. 506, page 6223): —

I am simply suggesting that, having regard to the importance of the development of this industry, and the almost unlimited extent to which it can be developed in Western Canada with favourable markets, and the fact that there are no markets to-day for our surplus cattle to speak of, except in the old country, any encouragement that can be given by reduction of rates on cattle for export, combined with the reduction that has already been received on the ocean rates, would be of great assistance.

At page 6490, Vol. 507, counsel for the province of Manitoba stated:—

I am not going to attempt to show that the cattle rates are in themselves unreasonable. I do not think I can, and I do not propose to take up time doing it. I am frank to confess that I could not do it.

He did, however, suggest equalization as between local rates in Eastern and Western Canada.

One thing is very clear from the record and that is, there are a great many factors which affect the live stock industry to a much greater extent than the freight rate, as without any alteration in freight rate most marked changes have taken place in the industry and violent fluctuations in price.

In 1920 and 1921 the live stock industry was in a very serious condition, yet the rates thereon were not considered by the Board to be unreasonable as railway rates, having in view cost of railway operation and general level of freight rates. While, therefore, in 1921 the Board did not feel justified or see on what grounds it could order a reduction in rates; as a result of round-table conference and to assist the industry in the serious condition then existing, the carriers made the reduction in rates which has already been referred to herein. In other words, there has been a substantial reduction in the rates that were then considered in themselves to be reasonable, and there is nothing on the record indicating that there has been a change in railway cost of operation or other conditions of such a character as would now justify the Board in finding that the present rates on live stock, embracing as they do the substantial reductions referred to, should be further reduced. Further, I do not consider that a case of unjust discrimination has been made out.

With regard to rates from Alberta points to Vancouver, such evidence as was adduced does not, in my opinion, warrant any direction as to reduction in these rates.

The submission also asked for additional stop-off privileges, but this feature of the matter was not sufficiently developed in evidence and on the record to enable it to be here dealt with intelligently.

File 34123.1.1

Application of

The Eastern Canada Live Stock Union for—

1. *Reduction in minimum carload weights on mixed cars of live stock.*
2. *Reduction of 25 per cent on stockers and feeders shipped from market to country points.*

Heard at Toronto, January 14, 1926.

I

REDUCTION IN MINIMUM CARLOAD WEIGHTS ON MIXED CARS OF LIVE STOCK

This is an application for a reduction between points in Eastern Canada in the minimum carload weights, as published in the tariffs of the carriers, applicable on cars containing a few head of cattle mixed with other live stock. The question concerns single deck cars, and consequently the various minimum

carload weights quoted herein will refer to single deck cars not over 36 feet 6 inches in length. Excluding horses, which are not here concerned, the minimum carload weights as required by the provisions of the traffic now in effect are:—

Straight Carloads.—Cattle, 20,000 pounds; Calves (under 6 months old), 14,000 pounds; Sheep or lambs, 14,000; Hogs, 16,000 pounds.

Mixed Carloads.—When live stock is shipped in mixed carloads, charges for the entire carload are assessed at the highest carload minimum weight applicable on straight carloads of the class of stock the car contains.

While the minimum carload weights applying on straight carloads of one kind of live stock only are also above set out, this being necessary to a proper understanding and interpretation of the provision as to mixed cars, there is no question here at issue or complaint of any kind as to the minimum weights for straight carloads; it is only the rule as to mixed carloads that is involved and the application is, that for the rule requiring the application of the highest minimum weight on a mixed carload, there should be substituted a rule providing the following scale of minima:—

In mixed cars containing 1 or 2 cattle, 17,000 pounds; 3 or 4 cattle, 18,000 pounds; 5 or 6 cattle, 19,000 pounds; over 6 cattle, 20,000 pounds.

Summarizing briefly the position taken by the applicants, it is stated that the chief characteristic of agriculture in Ontario is a system of diversified mixed farming under which there is a lack of specialization in the raising of one class of live stock, resulting, therefore, in two or three classes of stock offering for shipment and consequently necessitating the shipment of a large number of mixed cars.

The importance of mixed car movements to the Union Stock Yards, Toronto, was emphasized by the submission of figures showing that during the past five years approximately 50 per cent of the total cars of live stock received there have been mixed loads. It is stated this is approximately double the proportion of mixed cars that move to the larger United States yards. This does not mean, however, that approximately 50 per cent of the total movement into Toronto is affected by this application, because it does not embrace mixed cars that contain no cattle or mixed cars containing over six cattle, which have constituted the bulk of the total mixed car shipments. This is clearly illustrated by the figures submitted by applicants showing an analysis of the mixed car receipts at the Union Stock Yards, Toronto, for a three months period, viz., the months of October, 1923, March and August, 1925, which it was stated were chosen because they represent characteristic light, medium and heavy movements into Toronto, in so far as cattle are concerned. These figures are:—

Mixed cars containing over 6 cattle.....	1,243	58.4%
Mixed cars containing 5 or 6 cattle.....	136	6.4
Mixed cars containing 3 or 4 cattle.....	92	4.3
Mixed cars containing 1 or 2 cattle.....	52	2.4
Mixed cars containing no cattle.....	605	28.5
Total.....	2,128	100.0%

It will be noted that of the total mixed cars, during the period in question, 13.1 per cent would be affected by the minima applied for in this application.

It is alleged by applicants that the shippers cannot, as a rule, afford to ship less than six head of cattle in cars with hogs, calves or sheep, as the inclusion of the cattle results in raising the minimum weight from 16,000 pounds to 20,000 pounds, which, it is claimed, imposes an excessive cost for the transportation of these small lots of less than six cattle.

These small lots of cattle offered for shipment in mixed cars with other stock consist largely of three types, described as (a) reasonably well finished butcher or export animals; (b) springer cows, which usually consist of dairy

cows that are about ready to freshen, and (c) what are called stockers or feeders, i.e., an animal not properly finished for butcher purposes, usually steers and two-year-olds, and which are desirable for the farmer who buys a few more cattle than he raises in order to finish them. When not accepted and included in the mixed loads, these cattle frequently find their way into other trade channels; the disposition of same by types as above described being (a) sold to the local butchers, and is one of the principal sources of supply of the local butcher in the smaller communities; (b) bought by local farmers; (c) sold locally to farmers engaged in feeding and finishing cattle. The contention of applicants is that this results in some loss of traffic to the carriers, also that it tends to narrow the market of the farmer, or as described by applicants—"the railway loses the opportunity to carry them; the farmer who has them to sell loses the opportunity of the best market." Not all these cattle go to these other trade channels. In many cases it simply means they are held over at the shipping point for a few days until others offer, so that there is a larger number available for shipment. Frequently they are also shipped in the small numbers of 2, 3 or 4, as illustrated by the analysis of mixed loads already quoted herein.

The railway companies oppose this application. They point out that this live stock traffic all moves under special commodity rates appreciably lower than the classification basis; further, that the minimum carload weights provided in connection with these special commodity rates for straight carloads of live stock, except in the case of cattle, are lower than contained in the Canadian Freight Classification as approved by the Board. Ordinarily where special commodity rates are established the minimum carload weights prescribed in connection therewith are higher than contained in the Classification, so that in according live stock a minimum weight the same or lower than contained in the Classification it has received exceptionally favourable treatment.

Another objection of the carriers is that the universal rule regarding mixed carloads of live stock, or any other freight, not only in Canada but also in the United States, is that the highest minimum weight of any article or commodity in the mixed car governs. The rule applied for on live stock is a departure from the rule that has always applied on this traffic, as well as from the rule obtaining with regard to all other commodities, and they submit there is no reason why live stock should not receive the same treatment in mixed carloads as other commodities. That the applicants understand the situation as to this mixing rule, is indicated by the statement of Professor Leitch at p. 519 that "the mixed car rules under which our carriers operate are the usual mixed car rules found in railway transportation."

It may be here noted that the granting of mixed carload privileges, whether it be on live stock or other freight, has the effect of permitting shippers to assemble less than carload lots of different articles or commodities of sufficient volume in the aggregate to make up a carload quantity, and such mixed shipment, instead of being charged for at the respective less than carload rates appertaining to the different articles in the mixture, is accorded the benefit of the carload rate, the only restriction being that the carload rate shall be that applying on the highest rated article in the mixture, if of more than one class, and that it shall be subject to the highest minimum carload weight applicable on any of the articles contained in such mixed carload. Obviously, any other arrangement would actually accord to articles or commodities shipped in less than carload quantities more favourable treatment than when the same traffic is shipped in a straight carload; an anomaly which surely would be unreasonable and indefensible.

Dealing with the statement of applicants that if the proposed minima were adopted many cars now shipped at 16,000 pounds would undoubtedly be

transported at 17,000, 18,000 or 19,000 pounds which, in addition to being of benefit to the shipper, would also mean additional revenue to the carriers; Mr. Ransom pointed out that cars now moving at 20,000 pounds would be reduced to 19,000, 18,000 and 17,000 pounds, which is admitted by Professor Leitch (p. 547). Mr. Ransom contended the applicants' proposal would result in loss of revenue to the carriers.

With regard to the difficulty in at all times collecting full carloads of live stock at one station, Mr. Ransom referred to the tariff provision of the carriers which permits a part carload loaded at one point to be stopped in transit for completion of load at a charge of \$3 per car for each stop, the carload weight and rate from original point of shipment to final destination being accorded.

Professor Leitch stated (p. 541) he considered "the minimum weights for straight carloads of stock are, considering the amount and character of the animals themselves, pretty reasonable." I do not understand it is alleged by applicants that the rule as to mixed carloads is unreasonable per se; but it is claimed it at times works some hardship on the shipper and a more favourable rule is consequently applied for.

This application has its origin in the fact that in the special commodity tariffs the minimum carload weight for hogs is 16,000 pounds, while on cattle it is 20,000 pounds, and a brief history concerning the establishment of the reduced minimum weight on hogs would consequently seem to be particularly relevant to the issue here. In the Canadian Freight Classification first approved by the Board in 1904 (also previously in force) cattle, hogs and calves (six months old or over) were provided with a carload minimum weight of 20,000 pounds; sheep and calves (under six months old) 18,000 pounds. The mixed carload rule provided that cattle loaded with calves, hogs or sheep would be charged at the weight for cattle. This classification provision has remained unchanged and is contained in Canadian Freight Classification 17, the current issue, approved by General Order No. 421 dated July 17, 1925.

The tariffs publishing special commodity rates on live stock carried the same provisions as to carload minimum weights until 1907, when the minimum weight on sheep and lambs was reduced to 14,000 pounds. This change was brought about as a result of complaint of packers in Toronto regarding the minimum weight applicable to Buffalo under the Official Classification, and it was urged that the Buffalo packers had an advantage in buying in Canada. This competitive situation led to the adoption of the reduced minimum on the Canadian movement. In 1909 the minimum weight of calves (under six months old) was also reduced to 14,000 pounds.

There were contemporaneously in effect special tariffs naming still lower rates on "hogs" to packing-house points for packing and reshipment." From 1903 (the earliest tariff on file) to 1906 the carload minimum weight under these tariffs was the same as in the other tariffs referred to in preceding paragraph, viz., 20,000 pounds. In September, 1906, a change was made in these tariffs, providing that the hogs would be billed at an estimated weight of 20,000 pounds, with a provision stipulating that on arrival at destination, provided actual weights were in all instances furnished to receiving agent of the railway by consignee, charges would be corrected to actual weight at destination subject to minimum of 16,000 pounds. There was a further condition, viz., that this arrangement only applied to a list of packers, as shown in the tariff, who had advised the railway company they desired to avail themselves of this arrangement and agreed that they would permit a representative of the railway to examine their books at the packing house, in order to verify from time to time the weights furnished to railway agents. This arrangement continued in effect until September, 1910. The special basis of rates on live hogs

for packing and reshipment was made because there was originally intended to be the reshipment out again in the form of packing-house products for export to foreign countries, and it was the desire of the railways to assist and encourage the exportation of hog products from Canada in competition with packers in the United States.

In 1909, Mr. H. P. Kennedy, a live stock shipper at Peterborough, complained to the Board that as an independent shipper he was discriminated against in the matter of freight rates by reason of the lower rates in favour of the packers. The foundation of his complaint was that the preferential freight tariff enabled the packers to overbid their competitors in buying and to undersell them in the local meat market. The carriers admitted the discrimination. In the meantime, there had also been a change in the situation, in that no longer was the output of the packing houses all reshipped, and in the larger cities much went into local consumption and some packers had retail stores (Davies of Toronto had at that time over 30). Conferences took place between the carriers, shippers and packers, with the result that the discrimination was removed by the publication of new commodity tariffs which were general in their application. One of the concessions made by the carriers at this time was to extend generally the minimum weight provision for hogs as formerly contained in the special packers' tariffs. In 1920 the 16,000 pounds minimum on hogs was made absolute; as in fact, for all practical purposes, it had been since 1910.

This is the reason for the existence in the special commodity tariffs of a minimum weight on hogs lower than the Classification basis, which is an exception to the general rule under commodity tariffs, and I do not consider that a reduced minimum weight having its origin under such circumstances should be the basis from which to approach the question of minimum weights on mixed carloads of cattle and hogs, quite aside from the general principle governing mixed carloads, as already herein referred to.

As already outlined, the applicants' whole case here rests, not on the question of the reasonableness of the mixing rule *per se*, or from a transportation standpoint, but solely from the standpoint of the shipper and the allegation that it imposes an excessive cost for the transportation of small lots of six cattle or less when included in the mixed car. Does the rule impose an excessive cost? I have taken for the purpose of computation the 15½-cent rate named by applicants as governing into Toronto from the territory from which the bulk of the mixed cars originate; the computation on any other rate gives the same relative result. On a straight carload consisting of twenty cattle the charge is 20,000 pounds at 15½ cents or \$31, which makes the transportation cost \$1.55 per animal. On a car of hogs the charge is 16,000 pounds at 15½ cents, or \$24.80. Under applicants' proposition, if two cattle are included with the hogs the charge will be 17,000 pounds at 15½ cents, or \$26.35, or \$1.55 (representing the difference between \$24.80 and \$26.35) for the transportation of the two cattle, or 77½ cents per animal, which is exactly one-half the cost of transportation per animal in a straight carload. Applicants' proposition produces exactly the same results where four or six cattle are included, viz., transportation per animal for one-half the amount paid in the case of a straight car of twenty cattle. Of course, with more than twenty head in a straight carload the figures would be slightly altered, but as numerous straight cars are shipped with twenty head the illustration is a fair one. To put it another way, and merely illustrating the one instance, applicants' proposition involves adding up to 2,400 pounds additional weight in the car and paying for only 1,000 pounds additional.

In the case of the straight car illustrated, the charge per animal is \$1.55. Under the carriers' present mixed carload rule the inclusion of cattle makes the transportation cost per animal as follows:—

1 animal.....	\$6 20
2 animals.....	3 10 each
3 animals.....	2 06 "
4 animals.....	1 55 "
5 animals.....	1 24 "
6 animals.....	1 03 "

The record does not indicate whether there are many instances where only single animals are offered, and only 2·4 per cent of the mixed cars contained two animals or less. Where three animals are included the charge approaches that for shipments in straight carloads; in the case of four animals it is the same, and with five or six animals it is less. In this connection it is interesting to note that of the mixed car shipments only 10·7 per cent contained cattle ranging from three to six in number, and yet the charge per animal of these cattle in said mixed cars is the same or lower, when four or more are included, as the charge per animal in straight carloads, and the latter is admitted by applicants as being "pretty reasonable". In other words, although shipper can obtain transportation for three to six cattle included in a mixed carload at practically the cost per animal when shipped in straight carloads, the privilege is not being very largely availed of.

I do not consider the rule applied for should be directed, the principal reasons for this conclusion being:—

1. It would produce the anomaly of a charge per animal in less than carload quantities of cattle, included in mixed carloads, lower than when the same animals are shipped in straight carloads.

2. It would do violence to universal and long-established rules governing mixed carloads.

Is not the shipper of groceries, hardware, furniture, iron and steel, or any other commodity, and who just as frequently as the live stock shipper has to contend with a similar mixed carload rule, entitled to the same treatment?

3. The adoption of the suggested rule would, I submit, to be consistent, have to be extended also on live stock in other sections of the country and on other commodities.

4. I do not consider it proven that the present rule imposes an excessive transportation cost.

II

REDUCTION OF TWENTY-FIVE PER CENT IN RATES ON STOCKERS AND FEEDERS SHIPPED FROM MARKET TO COUNTRY POINTS

Application is made for a reduction in freight rates of 25 per cent on stockers and feeders between points in Eastern Canada. Stockers and feeders consist of cattle which are not sufficiently finished or fattened to be ready for the butcher block or the export market. In many instances it is more profitable for some farmers to produce and ship the partially finished animal than the fully grown animal. In other cases, farmers find it profitable to purchase, in excess of what they themselves raise, quantities of these feeders or stockers and finish them. Apparently in some districts, or portions of them, the feeding conditions are more favourable to the production and shipping of the feeder, while other sections, or portions of them, are more favourable for the purchasing and shipping in of the feeder for finishing. Again, in some cars shipped by the farmers to the primary markets there may be some animals that can profitably be further finished. Quantities of these feeders are sold and purchased locally in or contiguous to the feeding districts, but the bulk of them, according to the

record, are purchased at the primary market in Toronto and shipped out to Ontario points, within approximately a radius up to 150 miles, for finishing. It is explained that the advantage of buying these feeders in the primary market is that the farmers have varying ideas and desires as to the kind of feeder most profitable for their particular condition, and, therefore, want different kinds of cattle; and that at the primary market the incoming shipments are classified and graded, and the purchaser can consequently obtain there the kind of cattle desired. Professor Leitch, witness for the applicants, stated with regard to the reduction of 25 per cent in freight rates applied for (p. 531):—

It would have this effect: It would encourage feeders to use the central market for the purpose of their requirements for feeding purposes, because there would be a lowering in the cost of getting a car from the central market to their home station. If that is encouraged, if the reduction is sufficiently large so that it would be a factor in determining a feeder whether he should go to the market and take all the advantages of that market, or try to get his cattle at home, something that would meet his travelling expenses or his keep while he is at the market, it would swing him over to using the market. And it would also tend to make a keener demand at the market for feeder and stocker cattle, and undoubtedly encourage the moving of those cattle in from the country.

A number of witnesses, being parties engaged in the feeding and finishing of cattle in various representative districts, stated that in their opinion the reduction in rates applied for would increase appreciably the volume of this traffic.

Applicants stated the Ontario counties supplying the best finished cattle, also those in which feeding is practised to the greatest extent, are Ontario, Wellington, Waterloo, Bruce, Huron, Grey, Perth and Middlesex. The counties of Ontario, Wellington and Waterloo are stated to be within approximately a 55-mile radius of Toronto, and the counties of Bruce, Huron, Grey, Perth and Middlesex within a radius of from 75 to 150 miles. An analysis was submitted, distinguishing between these two groups of counties, of the number of head of cattle shipped into Toronto and the number shipped from Toronto, showing that a much larger percentage was shipped out from Toronto to the group of counties within the 55-mile radius than to the further distant group. The figures are:

	Percentage shipped out of the total number shipped in	
	A. 55-mile group	B. 75-150-mile group
	per cent	per cent
1920.....	30	10
1921.....	13	4
1922.....	53	16
1923.....	58	15

The opinion was expressed that if the primary market were used exclusively for supplying feeders in all the feeding and finishing areas, it would possibly result in shipments therefrom approximating 60 per cent of the number shipped in; consequently, the above figures indicate that the counties in group "B" obtain the largest percentage of their feeders locally. It was, therefore, suggested by applicants that through a substantial reduction in freight rates on feeders from the primary market there was an opportunity for the railway companies to materially increase their business in this traffic to the counties in group "B". However, when asked by counsel for the applicants if the decrease in freight rates applied for would result in as large a percentage of the movement from Toronto to Group "B" counties as now exists to group "A" counties, Professor Leitch stated (p. 536):—

I would not expect it unless the rates were put on an absolute parity; that is, if the Middlesex rates or Huron rates were made equal to Waterloo or Wellington.

In other words, unless a fixed rate is established which is the same to all these feeding counties, entirely irrespective of distance, there would not, in the opinion of Professor Leitch, be a movement to group "B" points comparable with that to group "A". The application, however, is for a reduction of 25 per cent from all rates.

It seems obvious that with regard to stations some considerable distance from Toronto the local supply of feeders would largely be disposed of locally, where there also exists a demand for them, because if they are shipped into Toronto and then back from Toronto, two freight rates are involved, and it would appear that in many instances even nominal freight rates both ways would still leave an advantage in favour of the local supply. However, in this connection there is the statement that large numbers of feeders in these districts are purchased from Western Canada, Winnipeg and west, on which there are no special reduced rates in force, or applied for, below the regular live stock rate. This indicates the existence of market conditions that are not altogether, at least, influenced by the rates from the primary market at Toronto. Very little necessity, apparently, exists for the reduction in rates applied for to the counties in group "A", the following discussion (at p. 545) being pertinent to this:

Mr. FLINTOFF: Would you suggest, Professor Leitch, that the same concession is necessary for those nearby points that only pay 14½ cents, or a less rate?—A. The business is developing now under the present rate, from 13 to 14½ cents. It is not so necessary for them, but I qualified that again by saying that practical considerations probably would not admit of giving a certain scale of rates at 50 miles, and then a reduction.

Q. There are difficulties about that, are there not?—A. Yes.

As supporting the application for reduced rates in Eastern Canada, reference was made by applicants to the reduced rates published by the carriers on stockers and feeders in Western Canada. The carriers state there is an entire dissimilarity of conditions; that in the West, as compared with the East, a relatively much smaller percentage of the cattle are finished there; that the distances hauled are considerably greater both into and out of the primary markets of Winnipeg, Calgary, etc.; that the same conditions in regard to mixed farming do not exist, and the reduction in the West was established to assist the live stock industry there and encourage mixed farming in Western Canada. Mr. Todd, a member of the executive of the Eastern Canada Live Stock Union, agreed with the foregoing statement as to differences in distance; admitted that the East has natural advantages over the West, and that the conditions as to mixed farming are not the same. It was not alleged by applicants that discrimination exists because there is a reduced basis in the West below the regular live stock rate and not in the East; their application is in essence founded on the submission that if a reduction was good for the West, a similar reduction would be good for the East. A mere difference in rate, particularly in different sections of the country, does not necessarily result in discrimination which is unjust. There is nothing on the record indicating that the Ontario live stock farmer or shipper is in any way hurt by the arrangement in Western Canada referred to.

The Board has recognized that differing conditions, competitive conditions, etc., have brought about differing rates and rules in different sections.

In speaking of rate adjustments in the West, it has been said that particular facts of the section in which the rate adjustment is made must be considered, and it does not follow that the arrangement operative in the West would be a criterion of discrimination in connection with a complaint as to a different rate adjustment east of the Lakes. *Re Freight Tolls, 27 Can. Ry. Cas., 153, at p. 174.* Manifestly, the same principle applies when the comparison is concerned with a rate or practice existing in Eastern Canada. Board's Printed Judgments and Orders, Vol. XIII, No. 18, at p. 245.

Applicants put into the record figures showing the number of feeders and stockers shipped from Toronto to points in the eight counties above named, as follows:—

1920.....	20,600
1921.....	12,300
1922.....	37,300
1923.....	48,509

According to the reports of the Public Markets, Limited, controlling the Union Stock Yards at St. Boniface, Man. (Winnipeg), the disposition of stockers and feeders from those yards for the years for which we have the data is as follows:—

Year	Manitoba, Saskatchewan, Alberta	East	South	Over- seas	Total
1917.....	36,323	17,096	20,495		73,914
1918.....	41,958	15,647	44,047		101,652
1919.....	28,315	5,103	105,696		139,114
1920.....	19,751	31,265	65,835		116,851
1921.....	13,532	7,580	39,700		60,812
1922.....	15,926	39,699	84,543		140,168
1923.....	21,067	32,421	65,629	8,341	127,458
1924.....	18,159	40,935	46,261	3,341	108,696
1925.....	17,821	55,318	40,832	4,410	118,381

Reference was made by applicants to reduced rates on feeders from the St. Boniface Yards while there is no reduction in the rates from the Union Stock Yards at Toronto. It will be observed, so far as the St. Boniface Yards are concerned, that the shipments under reduced rates to destinations in Manitoba, Saskatchewan and Alberta are not as heavy as they were some years ago, viz., 1917-18-19, and it will be further noted that the shipments to the East, i.e., Eastern Canada, and to the South, i.e., to United States points, are very much heavier than to the prairie points, yet it is only to the latter that reduced rates are in effect. For example, taking 1925 as illustration, 17,821 cattle moved at reduced rates to stations in Manitoba, Saskatchewan and Alberta; 55,318 moved under the regular live stock rates to Eastern Canadian points; 40,832 at the regular live stock rates to United States points; and 4,410 were shipped overseas. Attention is directed to the large number of cattle shipped from the Winnipeg Yards to Eastern Canadian points at the regular live stock rates, indicating that there exists market conditions, not influenced by freight rates, which govern the movement of stockers to Ontario feeding grounds; because, of course, the rates from Winnipeg are naturally, on account of greater distance, very much higher than are the rates from the Toronto market, which are merely nominal rates in comparison with the Winnipeg rate, on account of the shorter distance. Attention is also directed to a comparison between the shipments from Toronto yards to country points under the present rates, and from Winnipeg yards to Manitoba, Saskatchewan and Alberta under the reduced rates. It will be noted that to the eight counties specifically referred to by applicants the shipments from Toronto exceed in number those from Winnipeg to prairie points.

Applicants readily acknowledge, and of course it is perfectly patent, that a 25 per cent reduction in freight rates would mean a considerable loss in the earnings of the carriers, but they affirm that in their opinion the stimulus to the industry and increased business flowing from the reduction in rates would shortly actually increase the earnings of the carriers. Submissions of this same

character are frequently made to the Board. The record is most inconclusive as to what increase in the traffic in feeders would actually ensue from the decrease in rates applied for. If reduction is made in the rates of 25 per cent, then, in order for the carriers to obtain, not an increase in earnings, but exactly the same gross earnings as they did before the rates were reduced, they would require an increase of $33\frac{1}{3}$ per cent in the volume of the traffic. With this increase of $33\frac{1}{3}$ per cent in the volume of the traffic handled, the carriers gross earnings therefrom would be exactly the same as before the reduction was made; but would it be seriously suggested that their net earnings would be the same; or in other words, that it would cost nothing at all to supply and haul one-third more cars of this highly perishable traffic, which requires special equipment and expedited handling? This point might be enlarged upon, but I do not think it necessary, beyond to say that, in my opinion, some fallacy exists in some submissions of this character that are from time to time placed before the Board.

The railway companies pointed out that the general level of rates on cattle, sheep and hogs is relatively lower than on other traffic. This condition was brought about in the following manner: Under the Board's General Order No. 308, dated September 9, 1920, rates generally in Eastern Canada were increased 40 per cent, effective September 13, 1920. As a result of subsequent orders directing reductions in rates, the present position is that the rates on certain so-called basic commodities (as described in paragraph "A," page 77, Board's Printed Judgments and Orders, Vol. XII) are now on a basis of $17\frac{1}{2}$ per cent over the rates in effect prior to September 13, 1920, while rates on other traffic—with one or two exceptions—are on the basis of 25 per cent over the rates in effect prior to September 13, 1920. However, with respect to the rates on cattle, sheep and hogs, these were reduced in August, 1921, by restoring them to the rates in effect prior to September 13, 1920; in other words, all the increase of that date was taken off. This was brought about, not under Order of the Board, but as a result of a conference between the Canadian live stock interests and the carriers, held in Ottawa at the instance of the Board, and the reduction was made by the carriers in order to assist in preserving the basic industry of live stock, which found itself in a very distressing and depressed condition in 1921 as a result of post-war conditions. Having regard to all the circumstances, the Board did not feel warranted in 1921 in directing this basis of rates on live stock, but it was at the suggestion of the Board that the conference took place with a view to seeing if, under the exceptional conditions then prevailing, the carriers would accord special treatment in the matter of rates on live stock, without it being looked upon as establishing a precedent with regard to rates generally. The reduced rates then established have been continued in effect, although it is well known, and admitted on the record, that there has been a very great improvement in the condition of the live stock industry since 1921. For example, in the Sixth Annual Live Stock Market and Meat Trade Review for 1925, issued by the Dominion Department of Agriculture, it is stated: "It would appear that after a long period of depression the live stock industry has once again entered upon a cycle of prosperity, and given normal pasture and feed conditions during the next few years cattle, sheep and swine production should more than compensate for the post-war depression." As illustrating the rates on live stock, there is shown below a few comparisons for representative distances, of 80 and 120 miles, of the revenue per car on cattle with other freight, and there has been taken for this comparison, not the rates on higher grade freight, but the rates on the cheapest and lowest grade commodities which are handled by the carriers.

Commodity	Min. weight	80 miles			120 miles		
		100 lbs.	Per car	25 p.c. red.	100 lbs.	Per car	25 p.c. red.
	lb.	c.	\$	\$	c.	\$	\$
Cattle.....	20,000	15 ¹ / ₂	31 00	23 25	19	38 00	28 50
Cinders.....	60,000	10	60 00		12	72 00	
Sugar beets.....	40,000	6	24 00		9	36 00	
Beet pulp.....	60,000	7	42 00		11 ¹ / ₂	69 00	
Ice.....	60,000	7	42 00		9	54 00	
Brick.....	50,000	11	55 00		13	65 00	
Bituminous coal.....	60,000	8	48 00		9	54 00	
	80,000	8	64 00		9	72 00	
Sand and gravel.....	60,000	7 ¹ / ₄	43 50		8 ³ / ₄	52 50	
	80,000	7 ¹ / ₄	58 00		8 ³ / ₄	70 00	
Moulding sand.....	60,000	10 ¹ / ₂	63 00		12 ¹ / ₂	75 00	
	80,000	10 ¹ / ₂	84 00		12 ¹ / ₂	100 00	
Agricultural limestone.....	60,000	8 ¹ / ₂	51 00		10	60 00	
	80,000	8 ¹ / ₂	68 00		10	80 00	
Rubble stone.....	60,000	9	54 00		11	66 00	
	80,000	9	72 00		11	88 00	
Fertilizer.....	46,000	10 ¹ / ₂	42 00		12 ¹ / ₂	50 00	

With regard to many of the commodities above named, practically any type of railway equipment can be used. So far as live stock is concerned, this requires special equipment, in respect to which the records of the carriers in 1921 show that their percentage of empty haul, as compared with loaded haul, in the case of live stock cars was double that of other cars. There is also the very low average loading of live stock; and the fact that it requires to be given expedited dispatch, also prompt handling on arrival at destination. I think there can be no question but that the handling by the carriers of live stock traffic involves a greater cost per unit than in the case of other traffic.

This application, however, does not attack the present rates on live stock or allege that they are unreasonable or discriminatory. There was an entire absence of any evidence of this character. Such reference as was made to rates by witnesses for the applicants may be summed up in the statement of Mr. Todd, of the Eastern Canada Live Stock Union, that he considered they had received fair treatment in the matter of rates. Professor Leitch, at p. 540, stated: "Considering the necessities of the live stock traffic, and the special equipment that is moved, it is moved at an extremely reasonable rate." This application, therefore, has as its foundation the submission that the live stock industry would be stimulated by the granting of the reduced rates applied for. However, before directing a reduction in the rates, it seems to me the Board would have to be satisfied that the present rates, either of themselves or in comparison with other traffic, are unreasonable, and I can find nothing on the record that would furnish any justification for such a conclusion being reached.

File 34123.2

Complaint of J. Troop McClelland, Lunenburg, N.S., re rates on Potatoes from points in Prince Edward Island and New Brunswick to destinations in Nova Scotia.

Written submission was made to the Board by Mr. J. Troop McClelland, Lunenburg, N.S., dated July 14, 1925, containing the suggestion that readjustment of freight rates in the General Freight Rate Investigation should result in reductions in rates on potatoes from Prince Edward Island and New Brunswick points to destinations in Nova Scotia. At sittings of the Board at Moncton April 8, 1926, Mr. McClelland was not present or represented. The railway company put on the record its statement, and a copy thereof was sent to the applicant, from

whom there has been no further communication or submission. The railway company stated that the scale of rates applicable on this traffic in the territory here in question was the same as in effect throughout all territory east of Westfort, Armstrong, Sarnia and Windsor and that no argument had been adduced showing that the rates were discriminatory or unreasonable. These rates were reduced July 1, 1927, under the provisions of the Maritime Freight Rates Act, 1927, and no further action by the Board at this time seems necessary.

File 34123.2.1

Smithers District Board of Trade, Smithers, B.C., re rates on Potatoes.

There is on the record the written submission of Smithers District Board of Trade, dated August 3, 1925, and the reply of Chairman Ransom of the Canadian Freight Association under date February 15, 1926, on behalf of the carriers, copy of which is shown as having been forwarded to the Smithers District Board of Trade. The matter was not further developed by oral submission at the sittings of the Board in Vancouver or Prince Rupert, where various features of the General Rate Investigation were spoken to.

The Smithers District Board of Trade refer to an "inequality in freight rates working against the farmers of this district in the matter of freight on potatoes and vegetables to Prince Rupert." They cite rate of 20 cents per 100 pounds on potatoes, carloads, from Ashcroft to Vancouver, 203 miles, as compared with rate of 29½ cents from Moricetown to Prince Rupert, 204 miles, and 30½ cents from Smithers to Prince Rupert, 226 miles.

There is in effect, covering the movement of potatoes in carloads between points in British Columbia, a mileage scale of rates, and it is this mileage scale which is applicable from Moricetown and Smithers to Prince Rupert. The same mileage scale is the normal rate applicable from Ashcroft to Vancouver. However, there is in effect a special competitive commodity rate from Ashcroft and other points in Southern British Columbia to Vancouver, which is lower than the normal mileage scale applicable in British Columbia. The railway states the reduced rates in Southern British Columbia were established to enable British Columbia vegetable growers in that section to meet competition in Vancouver from adjacent United States territory; that the existence of these competitive rates has no bearing or influence on the movement of potatoes from Smithers or Moricetown to Prince Rupert; that is to say, there is no competition in the Prince Rupert market with potatoes shipped from the Ashcroft district or from United States territory.

The Railway Act contains specific provisions authorizing a reduced charge on traffic handled to meet competitive conditions without necessitating corresponding reduction in normal rates, and it has been held in numerous decisions of the Board that comparison as between competitive rates and normal rates is no evidence of the unreasonableness of normal rates *per se*. There is no specific complaint before the Board against the normal mileage scale applicable on potatoes and vegetables in British Columbia, and the reasonableness of this mileage scale *per se*, which, it is noted, is a substantial reduction from the 8th class rates which would be applicable under the provisions of the Canadian Freight Classification in the absence of lower commodity rates, is not attacked.

File Nos. 34123.3 and 34123.16

Submissions of the Town of Simcoe and the Canadian Cannery, Ltd., re so-called "Town Tariff Class Rates."

The town of Simcoe, by written submission dated August 8, 1925, in response to circular of the Board dated July 9, 1925, asking for statement of facts under which it is claimed that unjust discrimination exists in connection

with freight rates, set out that in 1920 complaint had been lodged with the Board that the inhabitants of the town of Simcoe were obliged to pay higher freight rates on goods going in and out of Simcoe than accorded to other places, and application was made for an order directing the railway companies to give residents of the said town as favourable rates as the companies accord to other places. The application was refused by Order of the Board No. 30822 dated March 20, 1921, and the judgment of the Board in respect thereto is set out in Vol. X of Board's Judgments, Orders, Regulations and Rulings, page 500. It is stated by the town of Simcoe that the same state of affairs still exists, which the Board is asked to rectify. Chairman Ransom of the Canadian Freight Association, on behalf of the carriers, pointed out that this was a revival of the application refused in 1921, and as the town of Simcoe rests its case on the submissions made at the previous hearing the carriers would do the same. In reply to Mr. Ransom the town of Simcoe wrote the Board on January 14, 1926, as follows:—

In this matter we are enclosing herewith copy of letter dated December 31, 1925, received from Mr. G. C. Ransom, Chairman, Canadian Freight Association.

We are calling your attention particularly to this letter because Mr. Ransom seems to have been under the impression that the Town made an application for lower freight rates.

This is scarcely correct. What the town really did was to reply to the circular letter of the Board, bearing date the 9th of July, 1925, issued by the Board by virtue of Order in Council, P.C. 889, dated June 5, 1925, regarding freight rates in Canada and asking municipalities to submit to the Board any statement of facts under which it is claimed that unjust discrimination or undue preference or unfair treatment existed in connection with rates of freight charged upon any commodities or in the treatment of any person, city or province by any railway company, etc., and our letter of August 8, 1925, was in reply to such request, and for the information of the Board, it desiring such information as municipalities had to give. We simply desire to make ourselves clear in the matter so that there may be no misunderstanding.

The Canadian Cannery, Ltd., in written submission dated July 23, 1925, named thirty points at which they operate factories in Ontario in the territory west of Toronto, Niagara Falls and Bridgeburg. The points enumerated are not so-called town tariff points (list of the latter being given in the judgment above referred to) and they alleged that unjust discrimination exists on class traffic between such points as are not accorded the town tariff or schedule "A" basis, which should be corrected at this time. In a further submission dated November 29, 1926, the Canadian Cannery referred to the points in the above described territory at which they operate factories, and stated that with respect to shipments moving between such points they are compelled to pay standard mileage class rates. They attach an exhibit showing comparison between the standard mileage and schedule "A" class rates, but the actual differences in rates paid are not, in many instances, those represented by this comparison, for the reason later outlined herein. It may be here noted that the schedule "A" and standard mileage scales are identical up to 35 miles.

The Canadian Cannery point out that while the same standard mileage class rates are applicable in the territory east of the above defined territory, i.e. east of Toronto, the towns given the special town tariff rates seem to be so equally distributed that there does not seem to be the same cause for complaint as in the territory west of Toronto. They further state:—

This company owns and operates a number of factories east of Toronto at points which are not accorded town tariff or schedule "A" rates, but the situation is such that the long and short haul clause of the Railway Act of 1919 can be applied and, as a result, no great injustice is done at the present time.

They also state that after careful consideration of their submission of July 23, 1925, they do not ask for the publication of town tariffs from all of the thirty points previously enumerated, and, therefore, modified their application to a request that these rates should be published from Aylmer, Simcoe, Strathroy, Burlington, and Forest.

It is stated above that the actual differences in rates paid is not reflected in a comparison between the standard mileage and schedule "A" class rates. Taking the case of Simcoe this cannot be more clearly indicated than by quoting the following excerpt from the Chief Traffic Officer's report of January 28, 1921, which was adopted as the Board's judgment in the previous application of the said town:—

It should be understood that the application of the town of Simcoe is by no means so far reaching of itself as might appear on its face. In the first place the "town" tariff and the standard are identical up to 35 miles. Secondly, to and from all points east of Toronto, Simcoe is already on the same footing as all other points west of Toronto under the grouping system outlined in the International Rates Case. This was admitted by applicants. Further, since the rates of the "town" tariffs apply in both directions, that is to say, to as well as from the distributing centres, it follows that Simcoe has the advantage of those rates to all the points west of and including Toronto enumerated in the list given above; also, under the long and short haul principle, to directly intermediate stations not in the list until the standard rates thereto become the lower. For example; the 1st class rate from Simcoe to Barrie, which has a "town" tariff, is 66 cents (61½c.). The three next intermediate points are Thornton, Cookstown and Beeton which are not "town" tariff points. The standard rate to Beeton is 70 cents (65c.), and to Cookstown and Thornton 73½ cents (68c.), but they get the benefit of the 66 cent (61½c.) Barrie rate.

The tariff is plain on this point, reading as follows:—

Rates to and from intermediate points; Shipments between points on the G.T.R. System. . . . not specified herein will be charged standard mileage rates. . . . subject to rates shown (herein) as maxima between stations directly intermediate.

The only additional advantage that Simcoe would secure, if its application were granted, would be the substitution of the "town" scale for the standard tariff to and from other points west of Toronto over 35 miles distant which do not fall within this arrangement.

In connection with above excerpt, the present rates are shown in brackets, a reduction in the rates having been made since the date of the said report.

The situation is similar with respect to the other points from which town tariff rates are now applied for. For example, the standard 1st class rate from Forest to Beamsville is 72 cents, but the actual rate is that of the St. Catharines "town" tariff, namely, 65 cents. From Forest to Wiarton, which is a town tariff point, the 1st class rate is 65 cents; Hepworth, Tara and Chesley are intermediate points and the standard rate 1st class would be 75½ cents to point first named and 72 cents to the other two stations, but the rate paid is the 65 cent Wiarton rate as maxima. The town tariff scale, if applied from Forest to Hepworth and Tara, would be 65 cents 1st class, which is the same as is actually now in effect under the maxima above referred to. Similarly, from Strathroy to Jordan the standard 1st class rate is 68 cents, but the actual rate is that of the St. Catharines town tariff, namely, 61½ cents, and the town tariff basis from Strathroy to Jordan would also be 61½ cents, so that there would be no reduction here. From Aylmer to Tecumseh and Belle River the standard 1st class rate is 65 cents but the rate that would be paid is that to Windsor, namely, 58 cents, and the application of the town tariff scale from Aylmer would make no lower rate than 58 cents to Tecumseh and Belle River.

The present class rate situation is that there are certain town tariff points to and from which schedule "A" class rates apply; there are other centres which have been given special class tariffs which, while "special," are not on the "town" tariff or schedule "A" basis; and between those points that these two classes of tariffs do not operate as maxima, under the long and short haul provisions of the Act, the standard mileage class rates apply. The origin of the special class tariffs is explained in the previous judgment herein referred to, Parry Sound being taken as an illustration.

There would seem to be no question that there is an element of discrimination in favour of the centres that have these so-called town tariffs. Those here in question had their origin in competition between the Grand Trunk and

Great Western of former days. With regard to discrimination of this character, the following extract from the Board's judgment in the Western Rates Case is relevant:—

It has also to be borne in mind that any special rate, such as those contained in town tariffs or commodity rates, of necessity results in some discrimination. Commodity tariffs, under which the large bulk of the country's merchandise moves, work a two-fold discrimination. In the first instance a discrimination in favour of shippers of a particular class of merchandise from points where the volume moving justifies a commodity rate as against shippers of the same commodity at points where no commodity rate exists; and, secondly, a discrimination in favour of the article carried at the commodity rates as against articles of a kindred nature which might come more or less into competition with the article moving under the commodity rate. The effect of the town tariff is to give an advantage, of course, to a distributing centre as against similar stations within the area in which goods are distributed under a town tariff scale.

Discriminations of this class are undoubtedly those which require the elasticity of treatment which, as pointed out by the former chairman, the Hon. A. G. Blair, the Act is framed to permit.

The town tariff points are the same now as they were twenty years ago; there has been no enlargement or additions. The solution of the matter is not to be found by the addition of the five points here applied for, as it may be assumed with some certainty that any additions directed would be followed by further similar applications and there are other non-town tariff points that furnish equal and greater tonnage than some of the points covered by the present application.

There are no data at present available to the Board which would indicate the actual detriment existing, if any, under the present rate adjustment, and from the fact that the present rate situation is one that has existed for half a century, and the only complaint with regard thereto has been the one application in 1920 and the present application, it might be assumed that there has not been any great measure of hardship or detriment. Numerous towns from which the town tariff scale is not applicable have had very substantial industrial development, while, on the other hand, there has been a decline in industrial development, in certain towns from which the town tariff scale is applicable. To measure the effect of any alleged detriment, it would be necessary to have detailed records of the traffic actually moving, showing points of origin and destination, and the actual differences in rates, when the extent of the differences could be determined.

In the previous judgment of the Board it is stated:—

The discrimination might, of course, be rectified by abolishing the "town" tariffs, as such, in favour of a uniform class tariff everywhere within each territory of the various scales. There might be three ways of doing this; by raising the distributing scale to the level of the Standard, a step which would undoubtedly be strenuously opposed by the manufacturing and jobbing interests or by making the distributing scale the Standard, thus reducing what is now the Standard; or by a compromise between the two. Clearly, however, a system that in a lesser degree has been established for over half a century would demand very careful consideration.

A uniform class rate tariff for general application throughout the territory would seem the most desirable from an ideal rate standpoint, and it would, of course, remove all ground for alleged discrimination, but I do not consider any such revision should result in diminishing in the aggregate the revenues of the carriers, and this would involve both increases and reductions. It seems to me that all interests affected should have an opportunity of expressing their views on any such proposition before final action. It would require a most exhaustive and lengthy study of the rates and traffic movements and much data that are not available to the Board on this record, so as to approach, in the final adjustment, a parity with the present revenues of the carriers on this traffic. Further investigation might also reveal difficulties in the working out of a uniform adjustment along the lines suggested, having in mind the circumstances

surrounding the establishment of the present schedule "A" basis and its relationship to the question of international rates.

In my opinion, the present situation should not be changed until there is evidence of a more widespread demand for it, together with evidence showing clearly what detriment actually exists under the present rate situation and what real necessity there is for making the change.

Files 34123.3.2 and 34123.3.1

Submission of the Northern Canning Company, New Liskeard, Ont., and the New Liskeard Board of Trade, re rates on canned goods.

Submission of the Windsor Canning Company of St. Johns, Que., re rates on canned goods.

The submissions and applications in these two cases are so closely related that they may properly be dealt with together.

The representations of the Northern Canning Company, supported by the New Liskeard Board of Trade, are covered by written submissions. In letter dated August 11, 1925, the Northern Canning Company, who pay fifth class rates on their shipments of canned goods in carloads, point out that their competitors in southern Ontario enjoy commodity rates lower than the class rates to Montreal and points east thereof. Competing in the same markets, the canning company state it is important that their rates be placed upon the same basis as other points, and they consequently apply for commodity rates "with the understanding that, in the event of the Board authorizing the cancellation of the present existing commodity rates, the rates from New Liskeard would get the same treatment." In supporting letter from the New Liskeard Board of Trade dated November 17, 1926, they ask for the establishment of commodity rates from New Liskeard "until a complete cancellation of all commodity rates is affected."

The Windsor Canning Company, St. Johns, Que., in letter dated August 18, 1925, point out that their competitors in Ontario enjoy commodity rates on canned goods to the large distributing centres, while from their plants at St. Johns and Napierville the class rates are charged and they have been refused commodity rates, consequently the Board is asked to direct the establishment of commodity rates from applicant's plants so as to remove the unjust discrimination against them. The matter was spoken to at sittings of the Board in Montreal on January 8, 1926. The question of unjust discrimination was raised by Mr. Windsor, Managing Director of the Windsor Canning Company, and the following discussion took place (Vol. 449, pp. 294-295):—

MR. FLINTOFF: There are two ways of removing it. Either reduce Mr. Windsor's rates to the lower basis or bring the others up. We say the proper method is to bring the lower basis up.

Commissioner BOYCE: That is, abolish the commodity rates.

The DEPUTY CHIEF COMMISSIONER: Are you satisfied with that?

MR. WINDSOR: No, I do not want to go against my confreres in Ontario. I submit that canned goods should be moved as cheaply as possible. I would not want to go on record as saying that I want to cancel the commodity rates. All I say is that I want the same rates as they have.

Chairman Ransom, of the Canadian Freight Association, on behalf of the carriers, filed an exhibit of rates making various comparisons. The commodity rates are only in effect from Western Ontario points to Montreal, Ottawa and points east thereof, and to this territory, with the exception of Ottawa, the rates from St. Johns, Que., are appreciably lower than from the western canning points. However, this is not particularly relevant, because the favourable geographical location of St. Johns produces this result, and it is, of course, entitled

to any benefits flowing from its favourable location with respect to the destination territory in question. A brief historical summary concerning these commodity rates seems necessary in order that their origin and the present rate situation may be readily understood.

Canned fruits and vegetables, in carloads, are rated fifth class in the Canadian Freight Classification, and the normal rates thereon are consequently the fifth class tariff rates. For many years there have been in effect from canning points in Ontario to Montreal and points east, special commodity rates lower than the fifth class rates. These commodity rates appear to have originated with the canneries around the bay of Quinte, in competition with the St. Lawrence waterway, followed by accretions as canneries were established at other western Ontario points, with the object of maintaining all on some system of rate equality. These commodity rates to Montreal and Ottawa operated as maxima to intermediate direct line points. To points in the province of Quebec, outside of Montreal, the usual proportioned arbitraries were added to the special commodity rates to Ottawa and Montreal. To the Maritime Provinces the rates pivoted on the then most easterly canning point, Napanee, whence the fifth class tariff rate was charged, and to this rate certain additions, lower than the fifth class rate difference, were made from canning points west thereof to St. John; other points in the Maritime Provinces taking the fifth class rate difference above the St. John rates. These rates were modified and increased under the judgment of the Board in the Eastern Rates Case in 1916, Vol. VI, Board's Judgments, Orders, Regulations and Rulings, p. 133 (reference to canned goods being found at p. 172). In that judgment it is stated, with regard to the rates authorized to St. John, which is the point upon which the rates to Maritime territory are built, that they "have no particular basis." The various percentage increases and decreases, to which rates generally have been subjected since 1916, have also applied to these special commodity rates. Effective April 14, 1924, the carriers published tariffs reducing all class rates between points in the Maritime Provinces and stations in Ontario. To St. John and Halifax, the reduction was a flat decrease approximating from five to six cents per 100 pounds, fifth class, from all Ontario points; to Sydney the reduction was approximately nine cents, fifth class. This reduction was made in class rates only, commodity rates remaining unchanged. The effect of this class rate reduction in 1924 was that the normal fifth class tariff rates, from canning points Hamilton and east to certain stations in Quebec and all points in the Maritime Provinces, became the same or lower than the special commodity rates, owing to the slight difference previously existing. From other canning points west or south of Hamilton, where the difference previously existing was greater, the commodity rates remained somewhat lower than the class rates to certain destination territory, although even from these points to some of the eastern territory the class rates became the same or lower than the commodity rates.

While, therefore, commodity rates formerly were in force from these Ontario canning points to all territory Montreal and east, material changes have been brought about under the circumstances above set out. Mr. Ransom's exhibit, already referred to, showed a comparison between the fifth class rate and the commodity rate, as existing in 1919 and at present, from typical shipping points to the principal centres Montreal and east as far as Sydney, N.S., and Tignish, P.E.I. In 1919 the fifth class rate in all cases exceeded the commodity rate. At present from Napanee and St. Catharines the commodity rate has been superseded by the class rate to stations Mont Joli, Que., and east. From Belleville, Bowmanville, Oshawa and Hamilton the commodity rate has been superseded by the class rate to stations Rivière-du-Loup and east. A comparison is given below in the case of Belleville, Oshawa, Hamilton and Windsor:—

FROM BELLEVILLE, ONTARIO

To	October 18, 1919			September 16, 1925			
	Comm. rate	5th class	5th class exceeds Comm. by	Comm. rate	5th class	5th class exceeds Comm. by	Comm. rate exceeds 5th class by
Montreal, Que.	24	29	5	30	36½	6½	
Ottawa, Ont.	24	24½	½	30	30½	½	
Sherbrooke, Que.	32½	34½	2	40½	43	2½	
Quebec, Que.	34	36½	2½	42½	45½	3	
St. Louis, Que.	37½	39	1½	47	49	2	
Riviere-du-Loup, Que.	40	42	2	50	50		
Mont Joli, Que.	43	44½	1½	54	52½		1½
St. John, N.B.	44½	46½	2	55½	54		1½
Halifax, N.S.	46½	47½	1	58	55½		2½
Mulgrave, N.S.	49	50½	1½	61½	58		3½
Sydney, N.S.	52	53	1	65	59½		5½
Tignish, P.E.I.	54½	56½	2	68	58		10

FROM OSHAWA, ONTARIO

To	October 18, 1919			September 16, 1925			
	Comm. rate	5th class	5th class exceeds Comm. by	Comm. rate	5th class	5th class exceeds Comm. by	Comm. rate exceeds 5th class by
Montreal, Que.	27½	33	5½	34½	41½	7	
Ottawa, Ont.	27½	29	1½	34½	36½	2	
Sherbrooke, Que.	36½	39	2½	45½	49	3½	
Quebec, Que.	37½	40	2½	47	50	3	
St. Louis, Que.	40	43	3	50	54	4	
Riviere-du-Loup, Que.	43	46½	3½	54	54		
Mont Joli, Que.	46½	49	2½	58	55½		2½
St. John, N.B.	47½	50½	3	59½	58		1½
Halifax, N.S.	49	52	3	61½	59½		2
Mulgrave, N.S.	52	54½	2½	65	61½		3½
Sydney, N.S.	54½	57½	3	68	63		5
Tignish, P.E.I.	57	60½	3½	71½	61½		10

FROM HAMILTON, ONTARIO

To	October 18, 1919			September 16, 1925			
	Comm. rate	5th class	5th class exceeds Comm. by	Comm. rate	5th class	5th class exceeds Comm. by	Comm. rate exceeds 5th class by
Montreal, Que.	29	34½	5½	36½	43	6½	
Ottawa, Ont.	29	33	4	36½	41½	5	
Sherbrooke, Que.	37½	40	2½	47	50	3	
Quebec, Que.	39	42	3	49	52½	2½	
St. Louis, Que.	42	44½	2½	52½	55½	3	
Riviere-du-Loup, Que.	44½	47½	3	55½	55½		
Mont Joli, Que.	47½	50½	3	59½	58		1½
St. John, N.B.	49	52	3	61½	59½		2
Halifax, N.S.	50½	53	2½	63	61½		1½
Mulgrave, N.S.	53	56½	3½	66½	63		2½
Sydney, N.S.	56½	59	2½	70½	65		4½
Tignish, P.E.I.	59	62	3	74	63		11

FROM WINDSOR, ONTARIO

To	October 18, 1919			September 16, 1925			
	Comm. rate	5th class	5th class exceeds Comm. by	Comm. rate	5th class	5th class exceeds Comm. by	Comm. rate exceeds 5th class by
Montreal, Que.	35	43	8	44	54	10	.....
Ottawa, Ont.	35	42	7	44	52½	8½	.....
Sherbrooke, Que.	44	49	5	55	61½	6½	.....
Quebec, Que.	45	50½	5½	56½	63	6½	.....
St. Louis, Que.	46½	53	6½	58	66½	8½	.....
Riviere-du-Loup, Que.	49	56½	7½	61½	66½	5	.....
Mont Joli, Que.	52	59	7	65	68	3	.....
St. John, N.B.	53	60½	7½	66½	70½	4	.....
Halifax, N.S.	54½	62	7½	68	72	4	.....
Mulgrave, N.S.	57½	65	7½	72	74	2	.....
Sydney, N.S.	60½	67½	7	75½	75½	.....	.....
Tignish, P.E.I.	63	70½	7½	79	74	.....	5

There is also on file a communication from the Eastern Canadian Preserved Foods Traffic Association, dated March 3, 1926, in which reference is made to the application of the carriers to the Board in 1919 for authority to cancel the commodity rates and permit the class rates to apply. As will be noted, from what is above set out, the commodity rates had a considerably wider application in 1919 than they have at present. No decision was rendered by the Board in that case and this association submits that no order should issue with respect thereto at this time.

Since that case was heard the railways have refused to establish commodity rates from new canning points in a number of cases, with the result that there is now before the Board the complaints of the Northern Canning Company and the Windsor Canning Company.

Canned goods, in carloads, are also being shipped from Chesterville and Brockville to destinations Montreal and east at class rates. There is, therefore, now the anomalous situation that some shipping points are paying class rates; others enjoy commodity rates. There is the further anomaly that while commodity rates lower than the class rates apply to Montreal and certain Quebec destinations east thereof; to still further distant destination territory in Quebec and the Maritime Provinces the full 5th class tariff rate applies from canning points Hamilton and east, while from canning points west and south of Hamilton there is no uniformity, the class rates applying in some cases and commodity rates in others. In this connection it may be pointed out that for the longer hauls, all-rail, from Eastern Canadian canning points to stations in Western Canada, the 5th-class tariff rates apply. All movements of canned goods from canning points in Quebec pay class rates. The class rates apply for all movements between points in the province of Ontario, except that eastbound the Montreal-Ottawa commodity rates apply as maxima. To destination territory, with Montreal and Ottawa as the western boundary, and extending east to approximately Quebec city, commodity rates apply from nearly all the canning points in Ontario; class rates apply from Quebec canning points to this territory. East of Quebec city and to all points in the Maritime Provinces class rates apply from canning points Hamilton and east; from canning points south or west of Hamilton the class rates apply to some of the destination points in this territory while in other cases commodity rates apply. When the same traffic carried through Montreal and on to the Maritime Provinces pays class rates, there would seem to be no very good reason why the class rates should not apply to Montreal. The various rate changes have resulted in the wiping out of a great many of the commodity rates, and where the latter still

remain there is no uniformity in their application and discriminations exist. In my opinion, the carriers should be authorized to cancel what commodity rates remain, placing the whole of this traffic on a class rate basis. I anticipate this may result in a complaint from certain canning points alleging the necessity for commodity rates to Montreal on account of competition with foreign importations of canned goods, but any such complaint, if made, can best be dealt with separately; there are no data on the record here that would enable the Board to form any opinion as to this.

File 34123.3.3

Complaint of Quality Cannerys of Canada, Ltd., Windsor, Ont., re alleged discrimination against the county of Essex in the matter of freight rates on Canned Fruits and Vegetables to various Canadian consuming centres.

Heard at Windsor, Ont., January 12, 1926.

This complaint alleges that there is an unjust discrimination against the county of Essex in the matter of freight rates on canned fruits and vegetables to various Canadian consuming centres. As developed by complainants, it requires to be dealt with under different headings.

I

With respect to consuming centres in the Maritime Provinces, it is alleged that a handicap has been placed against Essex county "through discriminatory freight rates, brought about by the various changes in rates which have been put in effect from time to time in favour of other producing centres, without corresponding reductions or changes in rates applying from points in Essex county." Changes in rates effective April 14, 1924, are specifically referred to. The statement of complainants, above quoted, that changes in rates were made from other producing centres without corresponding changes from points in Essex county, is illusory. In order to obtain a proper perspective of the rate situation, a brief historical summary seems necessary.

Canned fruits and vegetables, in carloads, are rated 5th class in the Canadian Freight Classification, and the normal rates thereon are consequently the 5th class tariff rates. For many years there have been in effect from canning points in Ontario to Montreal and points east, special commodity rates lower than the 5th class rates. These commodity rates appear to have originated with the canneries around the Bay of Quinte, in competition with the St. Lawrence waterway, followed by accretions as canneries were established at other western Ontario points, with the object of maintaining all on some system of rate equality. These commodity rates to Montreal and Ottawa operated as maxima to intermediate direct line points. To points in the province of Quebec, outside of Montreal, the usual proportioned arbitraries were added to the special commodity rates to Ottawa and Montreal. To the Maritime Provinces the rates pivoted on the then most easterly canning point, Napanee, whence the 5th class tariff rate was charged, and to this rate certain additions, lower than the 5th class rate difference, were made from canning points west thereof to St. John; other points in the Maritime Provinces taking the 5th class rate difference above the St. John rates. These rates were modified and increased under the judgment of the Board in the Eastern Rates case in 1916, Vol. VI, Board's Judgments, Orders, Regulations and Rulings, p. 133 (reference to canned goods being found at p. 172). In that judgment it is stated, with regard to the rates authorized to St. John, which is the point upon which the rates to maritime territory are built, that they "have no particular basis". The various percentage increases and decreases, to which rates generally have been subjected since 1916, have also applied to these special commodity rates. The situation as existing prior to April 14, 1924, was, therefore, that from canning points east of Toronto

the special commodity rates to Maritime Provinces were slightly lower than 5th class tariff rates, while from the canning points in western Ontario and Essex county the commodity rates represented a greater spread, or reduction, under the 5th class rates, than from points east of Toronto. Effective April 14, 1924, the carriers published tariffs reducing all class rates between points in the Maritime Provinces and stations in Ontario. To St. John and Halifax, the reduction was a flat decrease approximating from 5 to 6 cents per 100 pounds, 5th class, from all Ontario points; to Sydney the reduction was approximately 9 cents, 5th class. This reduction was made in class rates only, commodity rates remaining unchanged. The effect of this class rate reduction in 1924 was that the normal 5th class tariff rates, from canning points Hamilton and east to certain stations in Quebec and all points in the Maritime Provinces, became the same or lower than the special commodity rates, owing to the slight difference previously existing. From other canning points, west or south of Hamilton, where the difference previously existing was greater, the commodity rates remained somewhat lower than the class rates to certain destination territory, although even from these points to some of the eastern territory the class rates became the same or lower than the commodity rates. This is illustrated by taking typical shipping points, as follows:—

FROM

To	Niagara Falls		Simcoe		Aylmer		London		Windsor	
	Com. Rate	5th class	Com. Rate	5th class	Com. Rate	5th class	Com. Rate	5th class	Com. Rate	5th class
Plaster Rock, N.B.										
Edmundston, N.B.										
St. Leonards, N.B.										
Woodstock, N.B.										
Cottrell, N.B.	61½	61½	63	65	63	66½	63	66½	66½	70½
St. Andrews, N.B.										
St. Stephen, N.B.										
Fredericton, N.B.										
McAdam, N.B.										
St. John, N.B.										
Riviere-du-Loup, Que.	55½	58	58	51½	58	63	58	63	61½	66½
Mont Joli, Que.	59½	59½	61½	63	61½	65	61½	65	65	68
St. Anselme, Que.	61½	*58	63	*61½	63	63	63	63	66½	66½
Chipman, N.B.										
Campbellton, N.B.	61½	61½	63	65	63	66½	63	66½	66½	70½
Bathurst, N.B.										
Moncton, N.B.										
Sackville, N.B.										
Amherst, N.S.										
Londonderry, N.S.										
Truro, N.S.	63	63	65	66½	65	68	65	68	68	72
Halifax, N.S.										
New Glasgow, N.S.										
Trenton, N.S.										
Tracadie, N.S.	66½	*65	68	68	68	70½	68	70½	72	74
Mulgrave, N.S.										
Point Tupper, N.S.										
Iona, N.S.	70½	*66½	72	*70½	72	72	72	72	75½	75½
North Sydney, N.S.										
Sydney, N.S.										
Tignish, P.E.I.	74	*65	75	*68	75	*70½	75	*70½	79	*74
St. Eleanor, P.E.I.										
Summerside, P.E.I.	66½	*63	68	*66½	68	68	68	68	72	72
Charlottetown, P.E.I.										
Mount Herbert, P.E.I.										
Tracadie, P.E.I.	74	*65	75	*68	75	*70½	75	*70½	79	*74
Bear River, P.E.I.										
Elmira, P.E.I.										
St. Rose, Que.										
St. Therese, Que.										
Lachute, Que.										
Grenville, Que.	46½	*45½	49½	*49	50	50	50	50	53	54
Montebello, Que.										
Buckingham, Que.										
Angers, Que.										

* 5th Class lower than Commodity rate.

The class rates have, from time to time, been subjected to changes, both increases and decreases, but the change has been made from all points; the same is true of the special commodity rates, so that any suggestion that changes in rates "have been put in effect from time to time in favour of other producing centres without corresponding reductions or changes in rates applying from points in Essex County" is not a correct statement of the facts.

Complainants made comparisons as between Essex County and Bowmanville with respect to shipments to St. John, N.B. Their submission states:—

Prior to April 14, 1924, the movement of canned fruits and vegetables from producing points in Ontario to the consuming centres in the eastern provinces of Canada was governed by commodity rates on carload shipments with a minimum weight of 40,000 pounds per car. The said rate from points in Essex County to St. John, N.B., is 66½ cents per 100 pounds or \$266 per minimum carload shipment, in comparison with 59½ cents per 100 pounds from Bowmanville, Ontario, to St. John, N.B., or \$238 per minimum carload, an advantage to Bowmanville, owing to geographical position, of \$28 per carload shipment. Prior to April 14, 1924, the fifth class rate, which applies on shipments of Canned Foods in minimum carloads of only 24,000 pounds, was 61½ cents from Bowmanville, Ontario, to St. John, N.B., as compared to the commodity rate on 40,000 pound carloads of 59½ cents per 100 pounds; therefore all shipments were made in 40,000 pound carloads at the lower rate. On the above mentioned date, however, a reduction was made in the class rates whereby the rate from Bowmanville, Ontario, to St. John, N.B., for example, was changed from 61½ cents to 55½ cents per 100 pounds on shipments of only 24,000 pounds, thus making the total cost for a minimum carload shipment \$133.20, whereas the commodity rate of 66½ cents per 100 pounds on 40,000 pounds carloads is still the lowest rate effective from points in Essex County, with cost per carload of \$266, or a differential in favour of Bowmanville and against Essex County of \$132.80 per carload shipment, owing to the change in the class rate, as compared with the differential of only \$28 per carload prior to April 14, 1924, when the commodity rates were the lowest rates in effect.

The difference in carload minimum earnings, under the commodity rates, should read \$30 instead of \$28 as stated by complainants, made up as follows:—

From Windsor, 40,000 lbs. at 66½ cts. per 100 lbs. equals	\$ 266 00
From Bowmanville, 40,000 lbs. at 59 cts. per 100 lbs. equals.....	236 00
Difference.....	\$ 30 00

Complainants state this differential in favour of Bowmanville has been increased to \$132.80 per carload, but this figure is arrived at by comparing unequal carload quantities. A fair comparison, under the present rates, is given below:—

1st. If a car of 24,000 lbs. is shipped:	
From Windsor (rate 70½ cts.)	\$ 169 20
From Bowmanville (rate 55½ cts.).....	133 20
Difference.....	\$ 36 00
2nd. If a car of 40,000 lbs. is shipped:	
From Windsor, (rate 66½ cts.).....	\$ 266 00
From Bowmanville, (rate 55½ cts.).....	222 00
Difference	\$ 44 00

Examples of alleged discrimination were given by complainants as follows:—

	Miles	Rate
Essex county Windsor to St. John	1,047	66½ cts.
Bowmanville to Halifax.....	1,051	58 cts.
Trenton and Belleville to Sydney.....	1,241	59½ cts.
Essex county (Windsor) to St. John.....	1,047	66½ cts.

The rates here under consideration are built up on a system of grouping of destination territory by the addition of arbitraries over the St. John rate, and mere mileage comparisons in connection with rates so constructed, are,

therefore, not conclusive, and especially is this the case where different points of origin and different points of destination are used as the basis for comparison. Practically similar comparison to that here given by complainants might have been made at any time during the many years these commodity rates have been in force. To make a proper comparison, the same destination points require to be taken. The following comparison is given in exhibit No. 2 filed by complainants with their written submission of August 13, 1925:—

From	Miles	To St. John			
		5th class rate	Com. rate	Per ton per mile	
				5th class	Com.
		cts.	cts.	cts.	cts.
Windsor.....	1,047	70½	66½	1.34	1.27
Bowmanville.....	773	55½	59	1.43	1.52

There is a slight error in mileages given by complainants, the correct figures being, from Windsor 1,033 miles and from Bowmanville 765 miles, but this would not affect the comparative relationship of the rate per ton per mile. It will be observed that the rate from Windsor produces a lower earning per ton per mile than the rate from Bowmanville, indicating a tapering of the rate for the longer mileage. Reference has already been made to the rates beyond St. John in the Maritime Provinces, being built up on a group system by the addition of arbitrariness, which results in a diminishing mileage influence. This is illustrated by the following comparison:—

From	To	Miles	Rate	
			5th class	Com.
			cts.	cts.
Windsor.....	St. John.....	1,033	70½	66½
	Halifax.....	1,312	72	68
	Sydney.....	1,465	75½	75½
Bowmanville.....	St. John.....	765	55½	59
	Halifax.....	1,044	58	60
	Sydney.....	1,197	61½	67½

It will be observed that the 5th class rate from Windsor to St. John, 1,033 miles, is 70½ cents, and to Halifax, 279 miles further, it is increased by 1½ cents, and to Sydney, 432 miles further, it is increased 5 cents. From Bowmanville to Halifax the 5th class rate is 2½ cents over St. John, and to Sydney 6 cents over, for corresponding increases in mileage. A similar comparison to that given in complainants' exhibit No. 2, above mentioned, taking Halifax as a point of destination and Trenton and Windsor as shipping points, is given below:—

From	Miles	To Halifax			
		5th class	Com.	Per ton per mile	
				5th class	Com.
		cts.	cts.	cts.	cts.
Trenton.....	982	55½	58	1.13	1.18
Windsor.....	1,312	72	68	1.09	1.03

No discrimination is apparent as between Windsor and Bowmanville or other shipping points, as far as relates to the arbitraries added to the St. John rate to points beyond, similar rate treatment being accorded all shipping points in this respect. Similarly, to St. John proper, which is the pivotal point, unjust discrimination against Windsor as compared with other shipping points, having in mind class rate differences and distance, is not indicated. Measured by the class rate spread, which would be applicable in the absence of special commodity rates, it might be argued that Windsor enjoyed a favourable rate adjustment.

Complainants claim that the spread formerly existing between Windsor and points east of Toronto, under the commodity rates, enabled them to compete successfully with other canning points for business in the Maritime Provinces, and that the widening of the spread now prevents competition. They did not, however, produce any evidence showing what detriment to their business had resulted from changes in the rates. When an argument is advanced, based on asserted detriment to business resulting from changes in rates, some concrete evidence in support thereof should be furnished. It is not sufficient proof to merely point to the changes in rates. It was for this reason that, at the hearing of this case at Windsor, the Board requested complainants to furnish a detailed statement showing their carload shipments to destinations Quebec and eastward for the last four or five years, which was promised. This statement was never furnished.

II

Complainants submitted that if, on account of its geographical position, higher rates were justified from Essex county to eastern Canadian points, the shippers of Essex county were entitled to the advantage of their geographical position and shorter mileage via United States routing to points in Western Canada, by the granting of lower rates than are applicable from other points in Ontario to Western Canada. Complainants stated that:—

... cannery points east of Toronto are placed in the position whereby they not only secure the exclusive benefit of the markets of the Eastern Provinces through lower freight rates, but are permitted to ship via longer mileage hauls to Western Canada at exactly the same rate of freight as applies via the short haul from Essex county points to Western Canada. For example:—

Windsor to Winnipeg via U.S.A. routing is 1,199 miles.

Windsor to Winnipeg via Canadian routing is 1,459 miles.

Deseronto to Winnipeg via Canadian routing is 1,357 miles.

Belleville to Winnipeg via Canadian routing is 1,341 miles.

St. Catharines to Winnipeg via Canadian routing is 1,346 miles.

Niagara Falls to Winnipeg via Canadian routing is 1,357 miles.

Mileages given by complainants are incorrect. The proper short line mileages should be:—

Windsor to Winnipeg via U.S. routing, 1,149 miles.

Windsor to Winnipeg via Canadian routing, 1,415 miles.

Deseronto to Winnipeg via Canadian routing, 1,275 miles.

Belleville to Winnipeg via Canadian routing, 1,255 miles.

St. Catharines to Winnipeg via Canadian routing, 1,272 miles.

Niagara Falls to Winnipeg via Canadian routing, 1,285 miles.

No commodity rates are in force from Eastern Canadian points to stations in Western Canada applying on canned goods moving all-rail. The 5th-class tariff rates apply on carload shipments. While the complaint covers only canned goods, it is obvious that whatever principle is found to be properly applicable

on this traffic would have to be extended to all other classes of traffic moving under class rate tariffs; on the grounds set out by complainants, a different principle could not consistently apply on canned goods than on traffic generally. Practically the same contention as here advanced by complainants was brought before the Board in 1912, in the application of the Dominion Sugar Co., Ltd., for readjustment of rates on sugar, in earloads, from Wallaceburg, Ont., to Winnipeg and other Manitoba points. This application was dismissed and the judgment of the Board in the matter is to be found in Vol 1, Board's Printed Judgments, Orders, Regulations and Rulings, p. 507. The following excerpt from this judgment is particularly relevant here:—

The consideration of the attack upon the existing rate basis requires some attention to be given to the geographical situation of Wallaceburg, since it is contended that the existing rate basis does not take due cognizance of the geographical advantages possessed by Wallaceburg. Wallaceburg is located 542 miles west of Montreal. At present, the rate on refined sugar from Montreal to Winnipeg over the Canadian lines is the same as from Wallaceburg to Winnipeg, viz., 71 cents per hundred pounds in car lots. When the short line rail mileages are taken, it appears that from Montreal to Winnipeg is 1,420 miles, while from Wallaceburg to Winnipeg is 1,429 miles. By way of lines through the territory of the United States, the distance by way of Sarnia, Manitowoc, and Duluth to Winnipeg is 1,028 miles, which is made up as follows:—

Pere Marquette to Manitowoc, 319 miles.

Soo Line to Duluth, 331 miles.

Duluth, Missabe and Northern and Canadian Northern to Winnipeg, 378 miles.

On shipments to points in the Northwest, the Canadian lines blanket the territory from Montreal to the Detroit and St. Clair rivers.

It is, therefore, an established practice to give over a territory extending over 500 miles west from Montreal a blanket rate to points in the Canadian Northwest.

As has been indicated, Wallaceburg is 542 miles west of Montreal. Furthermore, it is by rail connections through United States territory 392 miles nearer Winnipeg than is Montreal. As to the allegation that Wallaceburg has certain geographical advantages, it is apparent that in regard to its proximity to the lakes, as well as to its mileage through the United States to Winnipeg, it does possess certain geographical advantages. Without developing the point, it may be recognized that in respect of water-borne transportation and the competition arising in connection therewith, Montreal also has geographical advantages. As, however, Montreal was not heard in the present case, it is unnecessary to attempt to estimate the comparative value of the water advantages possessed by the two points.

In so far as the advantage of rail situation is concerned, the Board must take cognizance not only of the rail mileage through United States territory, but also of the actual route which must be traversed by rail in Canada. The Board must recognize the existing rail conditions in Canada as it finds them, and it therefore appears that while Wallaceburg is over 500 miles west of Montreal, it is as a matter of fact 9 miles farther from Winnipeg by the Canadian route than is Montreal. For all practical purposes, they may from the standpoint of Canadian railway mileage be regarded as equi-distant from Winnipeg.

The blanketing of a territory extending for 500 miles west of Montreal is above referred to. This situation was reviewed by the Board in *re* Freight Tolls, 1922, Vol. XII, Board's printed Judgments, Orders, Regulations and Rulings, p. 61, and at p. 69 the Board stated:—

With reference to rates between Eastern Canada and points west of Fort William, a different situation is found to exist. Instead of territorial groupings in Ontario, as in the case of the rates between Ontario and the Maritime Provinces, the rates are blanketed to and from the whole territory Montreal to Windsor and Sarnia, inclusive, Sudbury to Niagara Falls, all intermediate points and all lateral lines. The reason is apparent—the water lines operate from Montreal, calling at intermediate points to Sarnia, at a common rate to the head of the lakes, while the westernmost points, such as Sarnia and Windsor, can reach St. Paul and thence Western Canadian points with a short mileage via Chicago. From and to points east of Montreal it has been the practice to add an arbitrary to the Montreal rate. Montreal, through its geographical situation at the head of ocean navigation and as the terminal of the western river and lake routes, is a natural

breaking point. This group with its blanket rate takes in a large area—Montreal to Windsor, 555 miles—Montreal to Sudbury, 444 miles—Niagara Falls to Sudbury, 337 miles—Windsor to Sudbury, 480 miles. The distance from Montreal, the most easterly point, to Fort William, the head of lake navigation and the rate breaking terminal between Eastern and Western Canada, is 997 miles. From Windsor, the most westerly point, the distance is 1,032 miles.

The Board further stated in its judgment "the blanket rate covering this territory is justified by the governing conditions outlined." As stated by the Board, recognition must be given to the existing rail conditions in Canada and of the actual route which must be traversed by rail in Canada. By the route traversed by the Canadian rail lines, the haul from Windsor is in excess of that from other Canadian shipping points within the same blanket territory, examples being:—

Windsor to Winnipeg, 1,415 miles.
Montreal to Winnipeg, 1,355 miles.
Deseronto to Winnipeg, 1,275 miles.
Belleville to Winnipeg, 1,255 miles.
Toronto to Winnipeg, 1,208 miles.
Hamilton to Winnipeg, 1,246 miles.
Niagara Falls to Winnipeg, 1,283 miles.
London to Winnipeg, 1,305 miles.

The granting of complainants' request would not only precipitate complaints from other shipping points with shorter mileage to Western Canadian points, but involve a tearing down of the present rate structure between Eastern and Western Canadian points. The present adjustment has been found equitable by the Board, and that it is generally satisfactory is evidenced by the absence of any other complaints having been received concerning it. No unjust discrimination as against Windsor or shipping points in Essex county exists, and the Board would not be warranted in disturbing the present situation on the record before it.

III

In addition to the all-rail rates, reference was also made to the rail and water and all-water rates from Ontario to Western Canadian points. The rail and water rates on canned goods, at the time this case was heard, were based on a uniform reduction of 6 cents less than the all-rail rates, so that the same general blanketing arrangement is seen to exist here. Complainants refer to an all-rail rate to the head of the lakes of 57 cents, rail and water 51 cents, and all-water 47 cents. The first two figures are not the published rates, but represent the proportion applying east of the head of the lakes on the through rates. The all-water rate is that charged by the boat lines from water ports of call and is not within the jurisdiction of the Board. It was stated that the water lines were also taking, at the 47 cent rate, shipments from nearby inland points such as Grimsby, Beansville, Vineland, and St. Catharines, and absorbing out of their earnings, the cost of the rail haul from the inland points to the lake port, and it appears from complainants' representations that a similar absorption was not made by the boat lines with respect to their traffic from points in Essex county. It was suggested that the division between the boat lines and the rail carriers of the through rail and water rate was too generous to the boat lines, thus enabling them to grant concessions to producers in certain districts, and it was submitted that "the railroads should accordingly share the responsibility for the discriminations which result therefrom, and be obliged to take such steps as may be necessary to rectify the unfair situation arising

therefrom." The action of the boat lines in absorbing the rail charge from nearby inland points to lake ports deprives the rail carriers of their long haul on this traffic, and it is surely obvious that the railway companies do not view with complacency the loss of this traffic. The Board has held:—

Division of a through toll as between connecting carriers on hauls over two or more lines is a matter of domestic concern, and so long as a through toll is not unreasonable it does not matter to the public how it is divided. *West Virginia Pulp and Paper Company*, Vol. VIII, Board's Printed Judgments, Orders, Regulations and Rulings, p. 28.

However, it is not apparent that the action suggested by complainants would supply a remedy. Some of the boats operating have no connection whatever with the rail lines; that is to say, they do not participate with the rail carriers in the rail and water movement. They operate direct from the lake ports to the head of the lakes, and not only take such traffic as they can secure at these lake ports, but also handle traffic from nearby inland points, which is carried to the lake port by motor truck or rail. There is a boat line known as the Tree Line operating in this territory, and they are handling a considerable proportion of the canned goods that are moving all-water to the head of the lakes. I am informed they are sending their trucks back into the interior, but the extent of the trucking or the amount they are absorbing is not known. With the evident object of endeavouring to meet this competition, it is noted that effective April 22, 1927, the carriers issued a tariff naming a special competitive rail and water rate of 41 cents per 100 pounds on canned fruits and vegetables, in carloads, from stations in Ontario to Fort William and Port Arthur, applicable on traffic destined beyond. This, of course, applies from Essex county points and makes their through rate to Winnipeg 98 cents per 100 pounds, which is 10 cents less than the former rail and water rate of \$1.08, and 6 cents less than the rate all-water of \$1.04, to which complainants referred as being applicable from the lake ports, and certain inland points through the absorption alluded to.

IV

Complainants cited certain rates from United States points, namely, Canton, Ohio, and Pittsburgh, Pa., to Winnipeg, and from Baltimore, Md., to Quebec, and made mileage comparisons with Windsor. They also refer to an all-water rate from California points to St. John and Halifax. Mere mileage comparisons of this character are of little probative force, because comparison is made between rates constructed under entirely different conditions. These international rates are governed by a different classification and rate structure from that existing within Canada. With respect to the movement from Canton and Pittsburg to Winnipeg, with distances as cited by complainants, of 1,313 and 1,321 miles respectively, only approximately 66 miles of the haul is within Canadian territory under this Board's jurisdiction. No evidence was adduced or allegation made that canned goods are actually moving from these United States points to destinations indicated; the rates are merely the class rates that apply on any traffic taking the same class in the governing United States classification. Before any showing of unjust discrimination could be predicted on any such comparisons, it would be necessary to have evidence showing whether complainants are in any way detrimentally affected thereby.

V

It was further alleged by complainants that unjust discrimination against them, in the matter of rates, has resulted from the establishment of the com-

modity rates at present in effect from British Columbia canning points to Western Canadian destinations. They stated:—

We further respectfully beg to draw the attention of your Honourable Board to the fact that further undue discrimination has resulted against the producers of Essex County owing to the changes in freight rates on canned foods from British Columbia producing points to the Prairie Provinces, which were made effective under date of March 19, 1924. For example, the fifth class rate on canned foods from Nelson, B.C. to Winnipeg, Manitoba, is \$1.92 per 100 pounds (on minimum carloads of 24,000 pounds) as compared with the fifth class all rail rate from Essex County to Winnipeg of \$1.14 per 100 pounds. However, under date of March 19, 1924, special commodity rates were put into effect whereby on shipments of 40,000 pounds the rate from Nelson to Winnipeg was made \$1.10 per 100 pounds and on shipments of 60,000 pounds the rate was reduced to 98 cents per 100 pounds, whereas no change has been made in the rates from Essex County points, consequently Nelson, B.C., can now land its products in Winnipeg, Man., at 98 cents per 100 pounds, as compared with \$1.14 all rail or \$1.08 lake and rail from Essex County to Winnipeg, whereas prior to the British Columbia reduction made effective in March, 1924, the rate to Winnipeg was lower from Essex County than from Nelson, B.C. The same comparative difference applies on shipments from all British Columbia producing points to the various consuming markets of the Prairie Provinces, so that by concessions in freight rates granted in March, 1924, to the B.C. producing centres on shipments to the Prairie Provinces, a severe handicap was placed against the producers of Essex county.

Complainants state the fifth class rate from Nelson to Winnipeg is \$1.92 per 100 pounds. This is incorrect, as the fifth class rate is \$1.56 per 100 pounds. Taking the example cited by complainants the present rate situation is:—

From	Miles	To Winnipeg					
		C.L. Min. 24,000 lbs.	Rate per ton per mile	C.L. Min. 40,000 lbs.	Rate per ton per mile	C.L. Min. 60,000 lbs.	Rate per ton per mile
		c. per 100 lbs.	cts.	c. per 100 lbs.	cts.	c. per 100 lbs.	cts.
Nelson.....	1,091	132	2-42	110	2-01	98	1-80
Windsor.....	1,415 A.R. R. & W.	114 98	1-61 1-38	.....	.....	.....	.....

A.R.—All rail.

R. & W.—Rail and water.

The matter of rates on canned goods, in carloads, from British Columbia canning points to distributing centres in Alberta, Saskatchewan, and Manitoba, as compared with rates from Eastern Canadian points to the same destinations, was before the Board and carefully considered in the application of Mr. J. C. Hodgson, Chairman, Transportation Committee, Jam Section, Canadian Manufacturers' Association, and it is very fully gone into in the judgment of the Board dated June 11, 1925, Vol. XV, Board's printed Judgments, Orders, Regulations and Rulings, p. 162. The Board found that it was not shown that there was unjust discrimination or undue preference, and there is nothing on the present record that would warrant any change in the considered judgment of the Board at that time. In this connection attention may be directed to the fact that the rail and water rates from Eastern Canadian canning points are 10 cents lower than those existing in 1925, when this judgment was written.

VI

Complainants requested that the Board direct

the establishment of a policy of freight rates similar to that which is in effect throughout the United States, and which permits of reasonable competition at all the principal consuming or distributing centres throughout their country in marketing the products of agriculture from the various producing centres in the Union, which policy has succeeded in preventing the possibility of discrimination against any particular producing centre or district.

In this connection complainants filed exhibit No. 4 reading as follows:—

EXHIBIT No. 4

UNITED STATES CLASS AND COMMODITY RATES—TARIFF REFERENCES

From	To	Mileage	5th class freight rate	Tariff reference	
			c. per 100 lbs.		
Rochelle, Ill.....	Chicago, Ill.....	75	17½	C.F.A. 231A.	
Hoopeston, Ill.....	Chicago, Ill.....	99	19	C.F.A. 231A.	
DeWitt, Ill.....	Chicago, Ill.....	138	22	C.F.A. 231A.	
			Commodity freight rate		
Sturgeon Bay, Wis.....	Chicago, Ill.....	271	17	Soo Line.	
Kewaunee, Wis.....	Chicago, Ill.....	237	17	G.F.D. 32500.	
			5th class freight rate		
Arlington, Minn.....	Minneapolis, Minn.....	54	13½	Nor. Pac.	
LeSuer, Minn.....	Minneapolis, Minn.....	72	16	M.R.C. 879.	
Wadena, Minn.....	Minneapolis, Minn.....	162	25	M.R.C. 879.	
			Commodity freight rate		
Cobly, Wis.....	Minneapolis, Minn.....	160	14	Soo Line.	
Marengo, Wis.....	Minneapolis, Minn.....	255	22	G.F.D. 32500.	
			5th class freight rate		
Holland, Mich.....	Detroit, Mich.....	177	25	C.F.A. 224.	
Benton Harbour, Mich.....	Detroit, Mich.....	225	27	C.F.A. 224.	
Mackinaw City, Mich.....	Detroit, Mich.....	301	31	C.F.A. 224.	
Decatur, Ind.....	Detroit, Mich.....	257	23½	C.F.A. 223.	
Hoopeston, Ill.....	Detroit, Mich.....	382	28½	C.F.A. 231A.	
Algoma, Wis.....	Detroit, Mich.....	537	34½	C.F.A. 224.	
			5th class rate	Com. rate	
Kewaunee, Wis.....	Milwaukee, Wis.....	251	23	15½	Soo Line.
Sturgeon Bay, Wis.....	Milwaukee, Wis.....	186	23	15½	G.F.D. 32500.
Theresa, Wis.....	Milwaukee, Wis.....	49	15½	None	
Peoria, Ill.....	E. St. Louis, Ill.....	179	22	19	(C.F.A. 256B Class).
Bloomington, Ill.....	E. St. Louis, Ill.....	156	23	19	(B/4 525M Comm.).
Alexander, Ill.....	E. St. Louis, Ill.....	111	18½	None	(C.F.A. 256B).
Clay City, Ind.....	Terre Haute, Ind.....	25	12½	12½	(C.F.A. 223 Class).
Elnora, Ind.....	Terre Haute, Ind.....	61	16	12½	(B/4 525 M Comm.).

The complainants state the rate comparisons given in this exhibit demonstrate that it is the policy in the United States to make commodity rates to enable different producing sections to compete with one another in reaching various consuming centres on an approximately equalized freight cost. The exhibit does not, on its face, bear out this contention, and unfortunately, this phase of the matter was not very fully developed on the record. The exhibit contains numerous errors in mileages. There is shown below the mileage given on the exhibit and the correct figure, the latter being the rate basing mileage on which the 5th class rates named are constructed.

From	To	Complainants' figure	Correct figure
Sturgeon Bay.	Chicago.	271	257
Wadena, Minn.	Minneapolis.	162	149
Benton Harbor.	Detroit.	225	216
Mackinaw City.	Detroit.	301	291
Decatur.	Detroit.	257	167
Hoopeston.	Detroit.	382	299
Algoma.	Detroit.	537	352
Kewaunee.	Milwaukee.	251	115
Sturgeon Bay.	Milwaukee.	186	172
Peoria.	East St. Louis.	179	163
Bloomington.	East St. Louis.	156	152
Alexander.	East St. Louis.	111	93
Elnora.	Terre Haute.	61	46

The carriers pointed out that in this exhibit movements from stations in Central Freight Association territory to Chicago were compared with movements from Western Trunk Line territory to Chicago, and they stated that, generally speaking, all rates on canned goods in Central Freight Association territory are on the class rate basis, while from Western Trunk Line points the western roads have published some very subnormal rates. The class rates applying in Central Freight Association territory are graduated, increasing with additional mileage, and there is no recognition of an equalized freight rate which ignores mileage. With the meagre information before the Board a conclusive opinion as to the value, if any, of the comparisons, as supporting complainants' contention of United States policy, is precluded. It is not shown whether or not the various stations are points from which canned goods are moving in volume to the destinations indicated, or, if so, whether there is competition in the same kind of product. Taking first, Chicago, as a large consuming centre, there is shown the class rates which apply from Rochelle, Hoopeston and DeWitt, Ill., in Central Freight Association territory, and comparison is made with the commodity rates applying from Sturgeon Bay and Kewaunee, Wis., in Western Trunk Line territory. The rates from Rochelle, Hoopeston and DeWitt are stated by complainants to be the lowest rates available from short haul points to Chicago, and it is difficult to understand why, under a policy of approximate equalization in rates, there is a lower rate from Sturgeon Bay, 257 miles, than in effect from Rochelle, 75 miles, and it would seem that in comparison with the 17 cent rate for 257 miles, the shipper paying 19 cent rate for 99 miles and 22 cent rate for 138 miles, would feel discriminated against, and from points in Central Freight Association territory of greater distance the disparity would be still more marked. With regard to shipments to Minneapolis, it is noted that there is a commodity rate of 14 cents from Colby, Wis., 160 miles, as compared with the class rate of 16 cents applying from LeSeur, Minn., 72 miles; a similar comparison being Margengo, Wis., to Minneapolis, Minn., 255 miles, 22 cents, as compared with Wadena, Minn., to Minneapolis, 149 miles, 25 cents. The intra-state and interstate comparisons of rates to Detroit indicate increasing rates for increasing mileage, but a difference in the rate scales intra-state as compared with interstate. A policy of equalization is not evident in these comparisons.

More information than is on the record would be necessary to form any concluded opinion as to what the rate comparisons really do demonstrate; on the face of it, a departure from any policy of approximate equalization of freight rates from all producing centres is apparent, and disparities and inequalities are also noted.

Complainants then state that—

since the experience of the United States has demonstrated the necessity and practicability of granting equal opportunity for marketing in the various consuming centres the products of the farms in the different producing territories, through the scientific application of both class and commodity rates to equalize the freight cost, and thus eliminate discrimination against any producing section, that there is every justification for the prompt issue of an order from your Board for the immediate removal by the railroads of the discrimination now effective against the products of the county of Essex, Ontario, through the present unfair scale of freight rates, and for the early substitution of a revised basis of class and commodity rates which will permit of the products of the farms of Essex county being shipped to all the principal consuming centres in both the eastern and western markets on an approximately equalized freight costs basis with the products of the other producing sections of the Dominion.

As already pointed out, the circumstances surrounding the United States rates cited were not fully put on record, but the brief analysis above made does not demonstrate a scientific equalization of freight cost in the United States. There is no such policy in effect in the United States within the knowledge of

this Board. Complainants made some rate comparisons which are very inconclusive, but made no reference to any decisions of the Interstate Commerce Commission, the rate regulating tribunal in the United States. The position in the United States is very clearly set out in various decisions of the Interstate Commerce Commission over a long period of years, citations from a few of these cases being quoted below:—

The Commission may not require carriers to equalize natural advantages, such as location, cost of production, and the like.—*Colorado Fuel & Iron Co. v. Director General*, 57 I.C.C. 253, 255.

The Commission has repeatedly held that it has no authority to equalize economic conditions or so to adjust rates that compensation is made to one producing region for its natural disadvantages as compared with another producing region with which it desires to compete.—*Inland Empire Shippers League v. Director General*, 59 I.C.C. 321, 338.

It is not the duty of carriers, nor is it proper, that they undertake by adjustment of rates or otherwise to impair or neutralize the natural commercial advantages resulting from location or other favourable condition of one territory in order to put another territory on an equal footing with it in a common market. Each locality competing with others in a common market is entitled to reasonable and just rates at the hands of the carriers serving it and to the benefit of all its natural advantages. If this result in prejudice to one and advantage to another, it is not the undue prejudice or advantage forbidden by the statute, but flows naturally from conditions beyond the legitimate sphere of legal or other regulation.—*Inland Empire Shippers League v. Director General*, 59, I.C.C. 321, 338.

That rates should be fixed in inverse proportion to the natural advantages of competing towns, with the view of equalizing commercial conditions as they are sometimes described, is a proposition unsupported by law and quite at variance with every consideration of justice. Each community is entitled to the benefits arising from its location and natural conditions, and any exaction of charges unreasonable in themselves or relatively unjust, by which those benefits are neutralized or impaired, contravenes alike the provisions and the policy of the statute.—*Inland Empire Shippers League v. Director General*, 59, I.C.C. 321, 338.

The Commission cannot require carriers to adjust rates for the purpose of equalizing natural or commercial disadvantages.—*Natchez Chamber of Commerce v. Director General*, 60 I.C.C. 397, 400.

The Commission may not require carriers to equalize natural advantages, such as location, and cost of production.—*United Iron Works Co. v. Director General*, 61 I.C.C. 33, 35.

It is not the province of the Commission to make adjustments which will offset the natural advantages or disadvantages of one locality as compared with another.—*Harrisonburg Milling Co., v. A.A.R.R.* 52, I.C.C. 63, 72.

Regulation of commercial competition, is not the Commission's function; that is to say, its powers do not extend to the preservation of rates in order to enable one point or community to compete on approximately equal terms with another irrespective of other transportation factors.—*Natchez Chamber of Commerce v. L. & A. Ry.* 52, I.C.C. 105, 122, 123.

There is no obligation at law upon defendants to take up the burden of equalizing natural disadvantages and no power or authority is vested in the Commission to compel them to do so.—*United States v. S.V. Ry. Co.*, 53, I.C.C. 607, 616.

A carrier cannot be compelled to disregard distance between two competing cities for the purpose of putting the two cities on a commercial equality.—*New York Produce Exch. v. Baltimore & O.R. Co.*, 7 I.C.C. 612.

It is the province of the Commission to interfere, and secure, if possible, a fair adjustment in cases of unreasonable rates or unjust discrimination, but the Commission has no more authority to place competing millers in different states upon precisely the same footing than it has to equalize conditions in all localities and in every industry.—*Mayor and Council of Wichita, Kas., v. M.P.R.R.* 10, I.C.C. 35, 40.

Natural advantages of location are neither to be enlarged or minimized by the Commission, whose duty and purpose is to secure just and reasonable transportation rates, as nearly equal as possible for all localities and individuals, having due regard to differences in circumstances and conditions.—*Enterprise Manufacturing Co. v. Georgia R.R.*, 12 I.C.C. 451, 456.

Equalization of commercial advantages and disadvantages through regulation of rates from competing points of production, irrespective of the transportation services performed, is not the function of the Commission.—*Western Coal Rates*, 80, I.C.C. 383, 461.

It is not the duty of carriers, nor is it proper, that they undertake by adjustment of rates or otherwise to impair or neutralize the natural commercial advantages resulting from location or other favourable condition of one territory in order to put another

territory on an equal footing with it in a common market. Each locality competing with others in a common market is entitled to reasonable and just rates at the hands of the carriers serving it and to the benefit of all its natural advantages. If this result in prejudice to one and advantage to another, it is not the undue prejudice or advantage forbidden by the statute, but flows naturally from conditions beyond the legitimate sphere of legal or other regulation.—*Commercial Club of Omaha v. C.R.I. & P.R. Co.*, 6 I.C.C. 647, 675.

The position in Canada, under the provisions of the Railway Act and the powers of the Board, is well defined in decisions in various cases over a long period of years. The proposition that a producer's geographical location should be equalized in the freight rate is something which transcends the powers or functions of the Board.

The Board has no power to regulate tolls for purpose of equalizing cost of production or geographical, climatic or economic conditions.

Imperial, etc., Co. v. C.P.R. 14, C.R.C. 375; *Hudson Bay Mining Co. v. C.N.R. Co.*, 16 C.R.C. 254; *Canadian China Clay Co. v. G.T.R. Co.*, 18 C.R.C. 347; *Western Retail Lumbermen's Assn. v. C.P.R. et al*, 20 C.R.C. 155; *Dominion Millers' Assn. v. Can. Frt. Assn.*, 21 C.R.C. 83.

It is axiomatic, not only in this country, but in others, that rate-regulating bodies cannot overcome by an adjustment of freight rates the natural advantage which one competing locality has over another.

Complaint of Spanish River Pulp & Paper Mills Ltd. re rates on paper from Sturgeon Falls and Espanola, Ont., to Toronto and other destinations, Vol. XII, Board's printed Judgments and Orders, p. 268, at p. 275.

On the record a case for revision in rates has not, in my opinion, been made out, and the complaint should, therefore, be dismissed.

File No. 34123.3.4

Submission of The Canadian Tobacco Growers' Co-operative Company, Ltd., Kingsville, Ont., re freight rates on products grown by the farmers in Essex County.

This submission consists of a resolution passed by the Board of Directors of the company above named, supporting the complaint made by the Quality Cannery of Canada, Ltd., re alleged discriminatory freight rates applying against shipments of products of Essex county. The matter was not further enlarged upon or specifically dealt with as far as the above-named company is concerned. The complaint of Quality Cannery of Windsor has been fully considered and dealt with under file 34123.3.3.

File No. 34123.4.1

Application of the Page-Hersey Tubes, Limited, Toronto, Ont.

I

REQUESTING REDUCTION IN RATES ON WROUGHT IRON PIPE, CARLOADS, FROM APPLICANTS' MILL AT WELLAND, ONT., TO WESTERN CANADIAN POINTS

Applicants base their request on the allegation that the rates on wrought iron pipe, carloads, to certain western Canadian destinations, from Pittsburgh, Pa., and Lorain, Ohio, discriminate against Welland, Ont., and are preferential to Pittsburgh and Lorain, at which points there are pipe mills with which the applicants have to compete on shipments from Welland. As illustrating the rate

situation complained of, the applicants set out the following comparison of all-rail rates:—

(Rates per 100 lbs.)

To	From Pittsburgh	From Lorain	From Welland	From Welland
Calgary, Alta.	\$1 62	\$1 62	\$2 00	
Edmonton, Alta.	1 86	1 86	2 00	
Lethbridge, Alta.	1 41	1 41	1 92	
Medicine Hat, Alta.	1 60	1 60	1 83	
Nelson, B.C.	1 96	1 95	2 27	\$2 00
Rossland, B.C.	1 96	1 95	2 27	2 00
Fernie, B.C.	1 79	1 74	2 03	2 00
Trail, B.C.	1 96	1 95	2 27	2 00
Revelstoke, B.C.	1 83	1 83	2 27	
Kipp, Alta.	1 42	1 42	1 95	
Macleod, Alta.	1 47	1 47	1 98	
Wetaskiwin, Alta.	1 80	1 80	1 98	
Coutts, Alta.	1 15	1 15	1 98	

As, however, there are numerous commodity rates in effect from Welland which are not shown in the applicant's comparison, it is essential, for the proper consideration of this matter, to have the entire rate comparison set out, and this is shown below:—

To	1	2	3	4	5	6	7	8	9	10
Calgary, Alta.	162	162	200	171			165½	180½	161½	176½
Edmonton, Alta.	186	186	200	171			165½	180½	161½	176½
Lethbridge, Alta.	141	141	192	162			156½	172½	152½	168½
Medicine Hat, Alta.	160	160	183	154			148½	163½	144½	159½
Kipp, Alta.	142	142	195	165			159½	175½	155½	171½
Macleod, Alta.	147	147	198	166			160½	178½	156½	174½
Wetaskiwin, Alta.	180	180	198	166			160½	178½	156½	174½
Coutts, Alta.	115	115	198	166			160½	178½	156½	174½
Nelson, B.C.	196	195	227	195	200	194	189½	207½	185½	203½
Rossland, B.C.	196	195	227	195	200	194	189½	207½	185½	203½
Trail, B.C.	196	195	227	195	200	194	189½	207½	185½	203½
Fernie, B.C.	179	174	203	174	200	194	168½	183½	164½	179½
Revelstoke, B.C.	183	183	227	195			189½	207½	185½	203½

It is necessary to explain these various rates, which are shown in cents per 100 pounds, and cover wrought iron pipe, in carloads.

Columns 1 and 2 show the rates from Pittsburgh and Lorain, respectively, on all sizes of pipe.

Columns 3 to 10, inclusive, show the various rates in effect from Welland.

Column 3 shows the 5th class all-rail rates applicable on all sizes of pipe.

Column 4 shows commodity rates all-rail on pipe over 4" in diameter.

Column 5 shows all-rail commodity rates for all sizes of pipe.

Column 6 shows lake-and-rail rates for all sizes of pipe.

Column 7 shows combination of rail and water rates to Fort William and Port Arthur, and rail rate thence to destination, on pipe over 4" in diameter.

Column 8 shows the combination rail-and-water rate to Fort William and Port Arthur, thence rail to destination, on pipe 4" and under in diameter.

Column 9 shows combination of all-water rate to Fort William and Port Arthur, thence rail to destination, on pipe over 4" in diameter.

Column 10 shows combination of all-water rate to Fort William and Port Arthur, thence rail, on pipe 4" and under in diameter.

With regard to the rates from Pittsburgh and Lorain to the Alberta destinations cited by applicants, these are controlled by rates established by United States carriers. A rate of \$1.15 is published from Pittsburgh and Lorain to the Pacific coast, and applies as maxima to intermediate territory, including Sweetgrass, Mont., which is at the boundary between Montana and Alberta, and in this way the rate of \$1.15 to Coutts, the Canadian boundary station, is arrived

at, and the rates thence to Alberta destinations are the full 5th class rates added to the Coutts rate. The rates to the British Columbia destinations shown are also based on similar combinations. From Pittsburgh and Lorain, therefore, the Canadian carriers make no reduction in their rates, but charge the normal class rate from the Canadian boundary point to destination.

In explanation of the special commodity rates from Welland, which are lower on the pipe over 4 inches in diameter than are published on the pipe when 4 inches and under in diameter, Mr. Ransom, on behalf of the carriers, explained that some years ago they established special commodity rates on the pipe 4 inches and over in diameter for the reason that at that time there was no duty on pipe of that diameter coming into Canada from the United States, and the carriers had been requested to provide commodity rates on the pipe on which there was no duty to assist the Canadian manufacturers in meeting United States competition. Mr. Ransom pointed out that there had been a change in the situation, and at the present time there is a duty of 30 per cent on pipe 10 inches or less in diameter, and 15 per cent when over 10 inches in diameter, so that based on an average price of pipe of 5 cents per pound, the duty on pipe formerly entering free was now \$1.50 per 100 pounds, when 10 inches or less in diameter, and 75 cents per 100 pounds when over 10 inches in diameter. The railways, however, had continued their line of demarcation at the pipe over 4 inches in diameter.

As already pointed out, the through rates from Pittsburgh and Lorain are made up of the combination of the rate of \$1.15 established by the United States carriers to the Montana-Alberta boundary point, plus the regular class rate of the Canadian carrier thence to destination. Obviously, through rates established in this manner are appreciably lower to destination points reasonably contiguous to the boundary point than they are to points of greater distance where the higher local rates of the Canadian carrier from the boundary point come into play. Of the eight Alberta destinations cited by applicants, Coutts is the boundary point and, of course, shows a much lower rate than any of the other destination points, but it is doubtful if any of this traffic goes to Coutts proper. Lethbridge, Kipp and Macleod are within a 100-mile radius of Coutts, and Medicine Hat and Calgary within a 200-mile radius. The other two Alberta destinations named, viz., Edmonton and Wetaskiwin, are in the northerly portion of the province, and all of the rates from Welland to the two latter destinations are lower than from Pittsburgh and Lorain, except the regular 5th class rate from Welland. In the case of Calgary, there is one rate from Welland lower; to Medicine Hat four rates from Welland are lower. Similarly, in the case of the British Columbia destinations cited it will be observed there are lower rates available from Welland. If a similar comparison were taken out covering a great many other destinations in western Canada situated north of the Canadian Pacific Railway main line, it would show that Welland has the advantage in rates.

Before it would be possible to form any conclusion as to what rate disparity actually exists, as between Welland and the United States points named it would be necessary to have regard to the rates applying from Welland on the traffic as it actually moves. For example, rates on pipe over 4 inches in diameter are lower than on pipe 4 inches and under. What proportion of applicants' pipe moves under the lower rates? The rates based on combination of the rail and water rate to the head of the lakes are lower than the published through all-rail and lake-and-rail rates; what proportion of applicants' tonnage moves under these rates? The rates via all-water route to the head of the lakes, thence rail, are still lower than the combination last mentioned; what proportion of applicants' tonnage moves on these rates? Applicants submitted no data on these points. They merely confined their submissions to rate comparisons based on the highest rates

published from Welland, viz., the all-rail rates, and without this being accompanied by an analysis of the rates actually paid, having in view the numerous lower rates available, such rate comparisons are not very helpful and are most inconclusive. There is on the record the undisputed statement of Mr. Ransom that the bulk of the pipe moving to western Canada is over 4 inches in diameter; further, that during the summer season the most of the pipe moves all-water to the head of the lakes. These statements, uncontradicted on the record, indicate that much lower rates than cited in applicants' comparison filed with the Board are actually being paid on a considerable portion, at least, of the traffic moving.

Mr. Ransom contended that importations from the United States were negligible, the Canadian carriers having, as evidenced by the special commodity rates published, established rates to assist shippers in meeting United States competition. In rebuttal of this statement, applicants stated that customs and excise statistics for the period January 1 to November 30, 1925, show imports to the value of \$63,683. This information, standing by itself, and being all that was submitted on the record, conveys very little meaning, because there is no information before the Board as to whether, in proportion to the total wrought iron pipe consumed in the provinces of Alberta and British Columbia, the figures named represent a small or a large percentage. It seems to me it can be assumed that there is bound to be a certain amount of wrought iron pipe imported from the United States, as probably there are varieties of pipe manufactured there that are not made in Canada. Mr. Middleton, representing the applicants, stated they did not manufacture 12-inch pipe. There is shown below a statement of imports of tubing, as specified, from United States entered for consumption in the provinces of Alberta and British Columbia and the Port of Vancouver, during the calendar year 1925, these figures being obtained from the Department of Customs and Excise.

STATEMENT OF IMPORTS OF TUBING AS SPECIFIED FROM THE UNITED STATES
ENTERED FOR CONSUMPTION IN THE PROVINCES OF ALBERTA AND BRITISH
COLUMBIA AND THE PORT OF VANCOUVER DURING THE CALENDAR YEAR 1925

Item	Province of Alberta	Province of British Columbia *	Port of Vancouver
	\$	\$	\$
Wrought or seamless iron or steel tubing plain or galvanized, threaded and coupled or not, over 10 in. in diameter, n.o.p.	24,351	9,362	9,362
Wrought or seamless iron or steel tubing plain or galvanized, threaded and coupled or not, 10 in. or less in diameter, n.o.p.	31,523	25,972	4,229
	55,874	35,334	13,591

* Including the Port of Vancouver.

Of the total imports into British Columbia of \$35,334, \$13,591 was through the port of Vancouver, and it is unlikely that the Vancouver importation has any bearing in connection with the rates here under discussion. There is no information showing, in connection with these United States importations, what proportion went to destinations where the rates from Pittsburgh and Lorain may be slightly lower than some of the rates available from Welland.

In connection with this matter, the Board has, in numerous cases, stated that with regard to rates to meet competition—market, rail, or water—or to develop traffic, the railway companies have a discretion and may voluntarily establish rates lower than could be justifiably directed or compelled by the Board. See *Mount Royal Milling and Manufacturing Company, Ltd., Montreal, Que., re rates on cleaned rice, Montreal to western Canada*, Board's printed Judgments and Orders, Vol XV, page 58, and citations therein quoted. Aside

from the position taken by the Board, as above referred to, and the fact that the applicants have not in any way attacked the present rates from Welland as being unreasonable per se, I am of opinion, in view of the rate situation herein set out, and for the other reasons mentioned, that the applicants have not made out a case that would warrant the Board directing a reduction in the present rates from Welland.

II

(a) REQUESTING LOWER EXPORT RATES TO MONTREAL THAN TO AMERICAN ATLANTIC SEAPORTS ON WROUGHT IRON PIPE AND PIPE FITTINGS

Application is made that on the commodities named there should be established from Welland an export rate to Montreal lower than to New York or other United States Atlantic ports. Normally, the export rate to Montreal would be lower than to New York, but from southern Ontario territory served by American railways they establish on export traffic to New York during the summer months competitive tariffs, applying to New York the same rates as are published to Montreal. The whole situation regarding this competitive territory in southern Ontario and the export rates therefrom to Montreal v. New York, was before the Board and is fully covered by the Board's judgment dated April 18, 1923, found in the Board's Printed Judgments and Orders, Vol. XIII, No. 3, page 19. For the reasons fully gone into in that judgment, the suggestion of applicants is one that could not be given practical effect to.

(b) RATES ON WROUGHT IRON PIPE, CARLOADS, FROM WELLAND TO CANADIAN ATLANTIC PORTS, FOR FURTHERANCE TO NEWFOUNDLAND OR THE ISLANDS OF ST. PIERRE AND MIQUELON

This matter was not included in the original application, but was brought up at the sittings of the Board in Toronto. There are special commodity rates quoted from Welland to Montreal, Quebec, and Canadian Atlantic ports on wrought iron pipes, in carloads, destined to Newfoundland or the islands of St. Pierre and Miquelon, and applicants stated they were unable to take advantage of these rates unless shipments constituted a carload or more and it is seldom they are able to sell a straight carload of pipe at one time in Newfoundland. As a result, they stated, their business was in less than carloads, which subjected it to the payment of domestic L.C.L. rates, whereas if they had the privilege of putting L.C.L. shipments for Newfoundland in with carloads of pipe for export to other countries they would be in a position to compete with Pittsburgh and Lorain mills. Their application, therefore, was that they be accorded the privilege of carload rates on mixed carloads of pipe from Welland to the Canadian Atlantic ports, part of the carload being for furtherance to Newfoundland and the balance exported to British or foreign countries. It would appear from the record that there is some misunderstanding on the part of applicants. The carload rate on wrought iron pipe from Welland to, John and Halifax for export is 30 cents per 100 pounds. This same rate is also published from Welland to Saint John and Halifax when the traffic is destined to Newfoundland or the islands of St. Pierre and Miquelon and, further, in the tariff quoting the rates last named a provision is now published reading:—

Mixed Cars.—Shipments for furtherance to Newfoundland and the Islands of St. Pierre and Miquelon may be accepted in mixed cars with shipments for export to British and foreign countries (not including the United States), Cuba, the Insular Possessions of the United States and the Panama Canal Zone, and charges thereon assessed at the carload rate applicable on traffic for furtherance to Newfoundland or the islands of St. Pierre and Miquelon, subject, however, to the highest minimum carload weight.

The applicants appear to have, therefore, exactly the arrangement they are contending for, so far as relates to shipments from Welland to St. John and Halifax. The rate to North Sydney for furtherance to Newfoundland is 35 cents per 100 pounds, and there is no rate published to North Sydney when for export to British and other foreign countries. To Montreal there is some difference, in that the special commodity rate from Welland on pipe for export to British and foreign countries is $25\frac{1}{2}$ cents, while when for furtherance to Newfoundland the rate is 28 cents, so that under the mixed car provision in the tariff as above quoted the mixed earload to Montreal would take the 28 cent rate, but it would not be subjected to payment of domestic L.C.L. rates, as referred to by applicants. As stated, there appears to have been some misunderstanding on the part of applicants, but, in any event, without the matter being more definitely developed on the record it is not clear that applicants are contending for anything further than is already provided by the tariff.

III

ALLEGING DISCRIMINATION AGAINST WELLAND IN FAVOUR OF MONTREAL IN RATES TO VARIOUS POINTS IN QUEBEC

This portion of the application was withdrawn at the hearing in Toronto.

IV

REQUESTING REDUCTION IN RATE ON WROUGHT IRON PIPE AND PIPE FITTINGS, CARLOADS, FROM WELLAND TO HAMILTON

On wrought iron pipe and pipe fittings, carloads, from Welland to Hamilton, the class and commodity rate is the same, viz., 18 cents per 100 pounds. Applicants point out that on the same commodities from Montreal the class rate to Hamilton is 43 cents, and the commodity rate 35 cents, or 81.4 per cent of the class rate. The contention of applicants is set out in the following statement (p. 639):—

It is our contention that we should be accorded the same treatment as our Montreal competitors, and since the commodity rate, Montreal to Hamilton, is approximately 81 per cent of the fifth class rate, we consider we should have a rate, Welland to Hamilton, of $14\frac{1}{2}$ cents, which is approximately on the same percentage basis.

It is not contended by applicants that a lower commodity rate from Welland to Hamilton is necessary to meet Montreal competition. Mr. Middleton, representing the applicants, stating they could get the order in Hamilton as against Montreal. Mr. Middleton stated (p. 641):—

Our application for a commodity rate, Welland to Hamilton, is not made with the idea of meeting Montreal competition, but merely asking for an equality of treatment, to which we believe we are justly entitled.

In other words, the essence of applicants' submission is that if the commodity rate from Montreal is 81 per cent of the class rate, "equality of treatment" entitles them to a commodity rate from Welland that is 81 per cent of the class rate. If commodity rates generally were constructed on a fixed percentage of the class rate there would be force in the applicants' position, but no such basis governs the commodity rates in effect; they are governed by numerous and varying conditions, and, in the majority of cases, bear no particular relation to the class rates. The commodity rates from Montreal on the articles here in question are not uniformly 81 per cent of the class rates to all destination points to which such rates are published. Further, taking a few shipping points, the

class rate and the commodity rate on iron and steel articles, carloads, to Hamilton is given below:—

To Hamilton, Ont. from	(In cents per 100 lbs.)		Per cent that commodity rate is of the class rate
	5th class rate	Commodity rate	
Montreal, Que	43	35	81.40
Belleville, Ont	32	30	93.75
Collingwood, Ont	29	27½	94.83
Sarnia, Ont	30½	30	98.37
St. Catharines, Ont	18	18	100.00
Walkerville, Ont	34½	30	86.96
Welland, Ont	18	18	100.00

Applicants' position, carried to its logical conclusion, would obviously involve an entire revision of all the commodity rates on iron and steel articles from all shipping points—of which only a few are above named—to all points of destination. It will be noted that St. Catharines is in the same position as Welland; also, that Belleville, Collingwood, Sarnia and Walkerville—as well as other points not shown—have rates appreciably in excess of 81 per cent of the class rate.

As to the actual burden of the rate to Hamilton, Welland pays 18 cents and Montreal 35 cents. In other words, Montreal pays a rate, in competing with Welland in the Hamilton market, which is 94 per cent greater.

Subsequent to hearing of this case the carriers filed tariffs proposing a revision of the rates on iron and steel articles, effective December 1, 1926. On application of various interested steel companies these schedules were suspended by Order No. 38462, dated November 27, 1926, and the matter stands for hearing and will be dealt with independently of the disposition of the various issues involved in the General Rate Investigation.

V

COMPLAINT TO MINIMUM CARLOAD WEIGHT ON WROUGHT IRON PIPE AND FITTINGS IN CANADIAN FREIGHT CLASSIFICATION NO. 17

In Canadian Freight Classification No. 17 the carload minimum weight on wrought iron pipe was revised from 24,000 to 36,000 pounds; no change being made in the ratings. Classification 17 was prepared by a special classification committee composed of representatives of both the shippers and carriers, and this special committee in turn arranged conferences with the interested shippers in the various lines of trade, with the object of drawing up a classification satisfactory to all interests. Thereafter, the classification was submitted to the Board and ample opportunity given for the filing of complaints by individual shippers who had not been able to agree, or who objected to what had been recommended by the special joint committee, after which the Board held sittings in various places to hear the submissions of the parties in respect to those items to which there was any objection. No representations were received by the Board from any source objecting to the revision in the carload minimum weight on wrought iron pipe. Classification 17, with such modifications as were prescribed in the judgment of the Board, was approved by General Order No. 421, dated July 17, 1925, and became effective September 21, 1925.

Applicants protest against the revision of the carload minimum weight on this pipe from 24,000 to 36,000 pounds. Only a limited volume of the pipe

moves under the class rates subject to the classification minimum weight, as the largest percentage of it moves under lower special commodity rates at carload minimum weights, varying from 40,000 to 80,000 pounds per car, and regarding which there is no complaint before the Board.

The minimum carload weights shown in Classification 16 were established a great many years ago, when both the carrying capacity of cars, and, in many instances, the commercial conditions, were quite dissimilar to those existing to-day. One of the principles of revision of the classification has been to increase minimum carload weights, where this is possible, having regard to the interests of both shippers and carriers. The physical minimum, or in other words the weight representing the quantity which can be loaded into a standard car, is not here in question, as the pipe can be loaded to in excess of 80,000 pounds per car, applicants stating they have loaded cars to as high as 110,000 pounds. What is involved is the question of the commercial minimum, viz., that minimum which takes into consideration trade requirements, conditions of manufacture, distribution and consumption.

Applicants readily admit that the larger points can easily take the revised minimum weight, and the application is, therefore, based on the ground that it will possibly work some hardship in shipping to the smaller communities and jobbers. Mr. Middleton stated (p. 647):

I admit, sir, that the raising of the minimum is not very objectionable in connection with shipments to the larger centres like Toronto, Hamilton, or Montreal, but the fact that there have been, as I stated, 28 cars between the effective date of the tariff and the end of the year goes to show that certain jobbers must order 36,000 pounds often to get a reduced rate of freight.

Representative of the carriers drew Mr. Middleton's attention to the fact that on many other articles a corresponding revision had been made in the minimum weight, and at pp. 647-8 the following discussion took place:—

Mr. FLINTOFT: Mr. Middleton, do you not think that these small jobbers in the small centres will adjust themselves in time as they have in regard to other lines. We have heard this same story time and again about not being able to sell as much as the minimum carload, but, as Mr. Ransom says, they are adjusting themselves to the new conditions.

Mr. MIDDLETON: Possibly they will, and I sincerely hope they will, sir, but the fact that there has been so many cars that have not run up to the minimum, so far, is fairly good evidence that they had not adjusted themselves at the present time.

Mr. Middleton stated that from September 21, when Classification 17 became effective, to December 31, 1925, they had shipped from Welland 28 cars of pipe containing less than 36,000 pounds. He was asked to file a statement showing the details of these, which has since been received. The destinations, and number of cars to each, are shown below.

<i>To</i>	<i>No. of Cars</i>	<i>To</i>	<i>No. of Cars</i>
Hamilton.....	4	Peterboro.....	1
Chatham.....	2	Rockfield.....	1
Montreal.....	1	Brampton.....	1
London.....	5	Kirkland Lake.....	1
Toronto.....	1	Caledonia.....	1
Kitchener.....	2	Grimsby.....	1
St. John.....	1	South Porcupine.....	1
Edmonton.....	1	Prairie Siding.....	1
Three Rivers.....	1	Notre Dame des Anges.....	1
Grand Mere.....	1		

It will be noted that a considerable number of these cars moved to points to which Mr. Middleton stated the present minimum weight is not very objectionable, e.g., Hamilton, London, Montreal, Toronto, etc. I would only consider the last eight cars in the list as coming under the heading of the grounds of this complaint, and the weights shipped in these instances ranged from 24,600 to 31,140 pounds per car.

Classification is of necessity a matter of averaging. Whatever minimum weight is fixed, there will be cases where there will be difficulties, at times, in

making up that weight. Under the circumstances, it would be unreasonable to establish a carload minimum weight based solely on the quantity that can be taken by the smallest communities or jobbers and disregard entirely the weight that can be readily shipped to the larger points, and all the other considerations that are ordinarily weighed in arriving at a conclusion as to a fair and reasonable minimum carload weight.

The present minimum weight is the same as provided for many other iron and steel articles of an analogous character and, in my opinion, is a reasonable commercial minimum and should not be changed. This is in line with the decisions reached by the Board in similar cases before it when Classification 17 was under consideration, and in this connection reference may be made particularly to Sections 22 and 32 of the Board's judgment dated June 23, 1925, *re* Classification 17, found in Volume XV, No. 10, of the Board's Printed Judgments, Orders and Rulings.

File 34123.4.3

*Application of the Trussed Concrete Steel Company of Canada, Limited,
Walkerville, Ont.*

Heard at Windsor, January 12, 1926

I

COMMODITY RATES FROM WALKERVILLE TO WESTERN CANADIAN POINTS ON CORRUGATED IRON, STRUCTURAL STEEL BEAMS, STEEL WIRE MESH, STEEL LATH, AND WIRE REINFORCING FABRIC, IN CARLOADS

At the present time class rates apply on carload shipments of the commodities named from Walkerville to western Canadian points. Fifth class applies on steel wire mesh, steel lath, and wire reinforcing fabric, while 6th class applies on structural steel beams and corrugated iron, plate or sheet. On the corrugated iron 5th class applied at the time this application was submitted to the Board in August, 1925, and the rating was reduced to 6th class in Canadian Freight Classification No. 17, subsequently effective.

As developed by the applicants, the issue here presented deals with the question, not from the standpoint of the present rates being alleged to be unreasonable per se, or discriminatory, but on the premise of establishing rates from Walkerville based on the alleged needs of the Walkerville industry in relation to competition from St. Paul and Minneapolis, Minn. Applicants stated there was not involved the question of discrimination as against other Canadian manufacturers or Canadian shipping points and, in substance, their complaint was solely in regard to competition with St. Paul and Minneapolis. The information submitted by applicants as to the rates, and the relative advantages or disadvantages in the production of these articles at Walkerville as compared with St. Paul and Minneapolis, was not developed on the record with any definiteness, and was very inconclusive. They stated the rate from Walkerville to Winnipeg averaged approximately \$20 per ton, and from St. Paul \$10.85 per ton, and as to production costs the only statement on the record is that at p. 482, reading:—

We have material which we assume our competitors can manufacture at \$90 a ton, this assumption being based on the cost to our company in the States, basing it on like costs. At 30 per cent duty they would lay that down at Winnipeg at \$114 a ton placed, freight \$10.85, or approximately \$124.85. Our cost laid down in Winnipeg is about \$5.85 more than that from St. Paul or Minneapolis on the same products.

The rate situation is set out below:—

From	To	Miles	Rate in cents per 100 lbs.	Rate in cents per ton per mile
St. Paul	Winnipeg.	457	A— 48	2.10
Minneapolis			B— 57	2.49
Walkerville	Winnipeg.	1,415	A—101	1.42
			B—114	1.61

A—Applies on corrugated iron and structural steel beams.

B—Applies on steel wire mesh, steel lath and wire reinforcing fabric.

It will be noted applicants gave a laid-down price at Winnipeg from St. Paul of \$124.85 per ton, and stated their cost is about \$5.85 more than that, which would be \$130.70. They take an assumed production cost at St. Paul of \$90 per ton, but have made an error in calculation of the duty and freight. At 30 per cent duty, this item amounts to \$27 per ton, and the St. Paul-Winnipeg freight rates to \$11.40 and \$9.60 per ton on the 5th and 6th-class items, respectively, making the laid-down cost \$128.40 and \$126.60, respectively, but which is based merely on an assumed production cost, as to the accuracy of which the record is devoid of evidence; and further, no information whatever was given as to production cost at Walkerville.

According to the record, the competition, up to the present time at least, has been potential rather than actual, as the applicants stated they had been able to keep these products from coming in from the United States, although it is alleged that in doing so they are not showing a profit on the Winnipeg business.

The rate from St. Paul and Minneapolis to Winnipeg is very largely controlled by the United States carriers, as the Great Northern and Northern Pacific railroads have their own direct lines between these points. The benefit of establishment of commodity rates from Walkerville could, therefore, be nullified by the United States carriers making a reduction in the rate from St. Paul and Minneapolis to Winnipeg, with the result that the applicants would be in no better relative position.

However, aside from the foregoing, taking the points concerned, I am of opinion that an analysis of the mileages and rates fails to furnish evidence that the rates from Walkerville are unreasonable or unjustly discriminatory. It will be observed it is 1,415 miles from Walkerville to Winnipeg as compared with 457 miles from St. Paul. The rates per ton per mile are approximately 50 per cent greater from St. Paul than from Walkerville, indicating full allowance for tapering of the rate on the longer haul from Walkerville. The difficulty of establishing a rate adjustment which would annihilate Walkerville's disadvantage in geographical location of 958 miles, or over 200 per cent greater distance than St. Paul from the Winnipeg market is, I think, obvious. There is also the fact that Walkerville, and not St. Paul and Minneapolis, is getting the Winnipeg business. In my opinion, a case has not been made out warranting a direction that the rates from Walkerville should be reduced.

II

COMMODITY RATES ON STEEL LATH, IN CARLOADS, FROM WALKERVILLE TO EASTERN CANADIAN POINTS

Under this heading the applicants stated there were no commodity rates on steel lath, carloads, from Walkerville to eastern Canadian points. All that they advanced in support of this application was that there is a commodity rate on

this product to British Columbia coast points, and that steel lath competes with wooden lath, the classification ratings being 5th and 10th class, respectively. The applicants did not develop their case to any greater extent than this. The commodity rate to the British Columbia coast is a competitive rate as against Panama canal water route. As far back as the Board's records go, the steel lath has been rated 5th class and the wooden lath 10th class. There has never previously been any complaint. Nothing was adduced showing relative values; whether the volume of steel lath produced is increasing or decreasing, and if decreasing to what extent this is actually influenced by wooden lath. There may be other considerations apart from the question of the rate that have a bearing on the situation. It was not stated what reduction in rate would be necessary to meet the alleged competition. These and other considerations are particularly relevant, but no evidence is before the Board in respect to them, and on the record I recommend dismissal of this application without prejudice to the right of the applicants to renew it and develop their case with such definiteness and completeness as will enable an intelligent conclusion to be reached.

III

COMMODITY RATES ON STEEL WIRE MESH AND WIRE REINFORCING FABRIC FROM WALKERVILLE TO EASTERN CANADIAN POINTS

This steel wire mesh and wire reinforcing fabric is laid down in the making of concrete roads, reinforcing same to prevent cracking and to provide strength for heavy traffic. The competition for this purpose is with wire fencing, which is laid double. In their submission dated August 26, 1925, applicants set out that there was a special basis of 4th class L.C.L. authorized on wire fencing, while their commodities were charged 3rd class. There is a misunderstanding here as all these commodities are rated 3rd class L.C.L. With respect to carload shipments of wire fencing there were special commodity rates, and in 1923 the wire reinforcing fabric and steel wire mesh was provided with the same carload commodity rates as the fencing. However, on October 19, 1925, subsequent to the filing of submission of applicants, which referred only to the L.C.L. rates, the carload commodity rates on the wire fencing and the wire reinforcing fabric were cancelled and the class rates now apply. There is, therefore, no discrimination at present with regard to the rates on these commodities, all taking 3rd class L.C.L. and 5th class C.L. Applicants were unaware of the tariff situation and I would infer from the record that when this was explained to them at the hearing they pressed their case no further under this heading.

File 34123.4.4—File 34123.45—File 34123.48—File 34123.53

Submissions of British Empire Steel Corporation, Limited, Sydney, N.S.

In letter dated March 3, 1926, from the British Empire Steel Corporation, Limited, on file No. 34123.45. Mr. McIsaac stated they were co-operating with the Maritime Rights Committee in connection with the General Freight Rates Investigation, but that it was their intention to place before the Board their own position. In this connection Mr. McIsaac stated:—

Your suggestion that we co-operate with the presentation to be made by the Maritime Rights Committee, which is in the hands of Mr. J. L. Ralston, K.C., is quite in order. I may say that we have already been co-operating with these people, and as our interests are almost identical there is every reason that we should, and, as suggested in your letter, we shall continue to co-operate with them. It is our intention, however, to place before the Board our own position, if we are given the opportunity to do so, but this will not detract from the Maritime Rights Committee's position, but will, we hope, substantially support it.

At the final hearing, and subsequent to passing of the legislation known as the Maritime Freight Rates Act, 1927, Mr. Duchemin, on behalf of the Maritime Provinces, withdrew their submissions and case from the General Freight Rates Investigation, and stated that, if necessary, after the full effect of the Maritime Freight Rates Act was determined, they could re-submit an amended submission if desired, to be dealt with subsequent to and apart from the General Freight Rates Investigation.

I do not understand that the submissions of the British Empire Steel Corporation were withdrawn, but I do not consider their submissions can be at this time dealt with as part of the General Freight Rates Investigation. Their submissions cover a wide range of matters, such as rates on coal, coke, iron and steel, various other commodity rates, class rates, etc.

The matter of coal rates is being dealt with separately by the Board pursuant to Order in Council, and no doubt whatever action may finally be taken in connection with the coal rates would have some bearing on the question of rates on coke. With regard to rates on iron and steel commodities the decision of the Board was to deal with same subsequent to and apart from the General Freight Rates Investigation. Rates on explosives were modified, as a result of Order of the Board, subsequent to the submission filed by the British Empire Steel Corporation. A great many other rates, to which they alluded are affected by the reduced tolls provided by the Maritime Freight Rates Act.

As some of the items are to be dealt with apart from the General Freight Rates Investigation, and others are affected by, and the rates reduced under, the legislation, it would seem impracticable to deal with the British Empire Steel Corporation's submissions in their present shape and as a part of the General Freight Rates Investigation. It will be some little time yet before the full effect of the Maritime Freight Rates Act can be analyzed. There will probably be controversy with respect to some of the tariffs filed under the authority of that Act, and further time may elapse before decisions will have been reached and any amendments necessary effected with regard to such matters. The basis of submissions as now on file will be largely altered.

I consider, therefore, that subsequent to the matters of coal rates and iron and steel rates being dealt with, and the effect of the Maritime Freight Rates Act and new tariffs filed thereunder finally determined, the British Empire Steel Corporation should then, if desired, file formal complaint under the general rules and procedure of the Board. In case complaint is subsequently filed I do not think it necessary that new exhibits throughout be furnished, as the British Empire Steel Corporation could refer to those portions of exhibits already filed which might be relevant to any new complaint made, and they could submit type-written corrections in other instances where necessary.

File 34123.6

Regina Board of Trade—Yorkton Board of Trade

The representations of the Regina Board of Trade, covered by written submission under date of August 23, 1925, and spoken to at sittings of the Board in Regina, June 23, 1926, Vol. 465, commencing at page 7748, dealt with:

1. Class rates from Fort William to prairie distributing centres.
2. Class rates Minnesota Transfer, etc., to Canadian prairie points.
3. Commodity rates British Columbia points to Regina and Winnipeg.

One, refers to the question of Fort William terminal rates, which is dealt with in the judgment of the Board.

Two, deals with international rates which are to be dealt with outside of the General Freight Rate Investigation.

The third point sets out that in regard to certain eastbound commodity rates from British Columbia points, the City of Winnipeg enjoys the same rate as Regina, while with respect to commodity tariffs applying from Eastern Canadian points the rate to Regina is in excess of that to Winnipeg.

With regard to the eastbound commodity rates from British Columbia points, canned goods, canned salmon and rice are specifically referred to. With respect to canned goods, the situation as to these rates is fully set out in judgment of the Board dated June 11, 1925, in application of J. C. Hodgson, Chairman of the Transportation Committee, Jam Section, Canadian Manufacturers' Association, Vol. XV, Board's Judgments, Orders, Regulations and Rulings, p. 162. It is therein stated that the rates from British Columbia canning points are on a competitive basis. The following excerpt from judgment in question is particularly relevant as explaining the situation with respect to these rates:—

The rates from British Columbia canning points to the distributing centres above referred to are on a competitive basis. The rate which is specially significant is that from Vancouver to Winnipeg. This being on a competitive basis, it, in turn, influences the rate adjustment from other points in British Columbia.

For many years, eastbound rates on specific commodities from points in British Columbia—recognized as Pacific Coast terminals—to certain points in Western Canada as well as to destinations in Eastern Canada have borne a relationship to the rates on like commodities from the corresponding terminals in the State of Washington. The result is that rates from British Columbia points have thus been held down to a basis lower than what is provided for under the regular scale of the Canadian Freight Classification.

Under these competitive conditions, the rates from Vancouver to Winnipeg are influenced and controlled by the rates published by American lines, such as the Great Northern and Northern Pacific from Seattle to Winnipeg. The Vancouver-Winnipeg rate is a competitive one and the tariff so indicates, the rate being described as a competitive rate. The Seattle-Winnipeg rate on canned goods is \$1.42½ per 100 pounds, minimum 40,000 pounds, and \$1.26½, minimum 60,000 pounds. As a result of this and arising out of competitive reasons, there are these two sets of rates and minima applying from Vancouver to Winnipeg.

The competitive situation thus outlined has further influence in regard to the movement in British Columbia. The Winnipeg rates operate as a maximum carrying the rate of \$1.26½, with minimum 60,000 pounds, back to Regina and Saskatoon. The Vancouver-Winnipeg rate also applies as a maximum on Mission and Haney, shipping points on the main line of the Canadian Pacific directly intermediate to Vancouver, at distances of 41 and 26 miles respectively.

From Vancouver to Calgary, the regular fifth-class rate applies, regardless of the carload minimum weight; and the Calgary rate is also published to Edmonton. Rates to other points between Calgary and the destination territory to which the Vancouver-Winnipeg rates apply as maxima are keyed with relation to the differences between the Calgary and Winnipeg rates.

The rate adjustment from Vancouver, created under the conditions above described, necessitated a similar arrangement of different sets of rates and minima to the same destination territory from interior British Columbia points, in order to put the canners there on a basis relative to the Coast canners. Therefore, from Nelson, Brilliant, Vernon, Kelowna, Penticton and Kamloops to Winnipeg, the 24,000 pounds minimum carries the fifth-class Pacific distributing rates. The rates established for the 40,000 and 60,000 pound cars are based on the same percentage of the fifth-class Pacific distributing rates as the commodity rates from Vancouver to the same destinations bear to the fifth-class terminal rates. To Regina, the rates are established on the same basis, and to Saskatoon the Regina rates are applied. From Oliver, the rates are uniformly based on 2 cents per 100 pounds, over Penticton.

From the interior British Columbia points to Calgary, the fifth-class Pacific distributing rates apply, and this is also the basis of rates to Edmonton for cars of 24,000 pounds minimum. The rates to Edmonton for the 40,000 pounds and 60,000 pounds minimum are, in the case of Kamloops, the Calgary rate, and from the other representative interior shipping points they are based on the same difference under the fifth-class distributing rate as in the case of Kamloops.

The situation throughout, then, from British Columbia points eastbound, involved in the present application is a competitive one arising out of condition developed in connection with competing American lines, and this situation reacts not only on the Vancouver to Winnipeg movement but also on the rate adjustments from interior and intermediate points.

Under the provisions of sections 314 and 329 of the Railway Act competitive tariffs may be published by the railway companies and may specify tolls in respect to which the long and short haul clause, under the provisions of the Act, is not applicable; that is to say, if there is a special competitive condition existing between Vancouver and Winnipeg, a competitive rate may be published to Winnipeg which is lower than that applicable to intermediate points where the same competitive conditions are absent. It will be noted, with respect to these canned good rates, that the rates compelled by the competitive situation at Winnipeg are extended as maxima to intermediate points, although the same competitive condition does not exist in some of this intermediate destination territory. The effect, however, is to place Regina on an equality with Winnipeg as to these rates, and as the distribution from both Winnipeg and Regina is under the town tariff mileage scale, the result is that both Regina and Winnipeg receivers of these canned goods pay the same rate inbound and they can both distribute the same distance east or west from Regina or Winnipeg on exactly the same rate basis.

A similar competitive situation prevails with respect to the eastbound commodity rates on canned salmon.

So far as rice is concerned, a competitive situation also exists here, although the competition is of a different character than prevails in the case of canned goods. The situation as to rice rates is very fully set out in the Board's Judgment in the application of the Mount Royal Milling and Manufacturing Co., Limited, Montreal, Vol. XV, Board's Judgments, Orders, Regulations and Rulings, p. 43. The Winnipeg and Regina rate is the same for the reasons set out in this judgment at page 48.

A competitive situation exists at Winnipeg with respect to the rates on the commodities herein mentioned which, as a matter of fact, does not exist at Regina, although the latter point is accorded these competitive rates as maxima. Under such circumstances, before the Board could direct a further reduction below the normal rates to Regina, and which would be lower than the competitive rates applying to Winnipeg, applicant would require to make out a case for such reduced rates by the submission of evidence of the unreasonableness per se of the rates charged from Vancouver to Regina. No such evidence was submitted, nor does the record point to the existence of any unjust discrimination.

In concluding their submission as to commodity rates, applicants also ask for the establishment of commodity rates from Eastern Canada to conform with the commodity rates now in force from British Columbia points. The exact contention of applicants in this connection is not clear. Speaking generally, it may be stated that there is no competitive situation existing with respect to rates from eastern Canadian points to Winnipeg and Regina that is at all analogous or comparable with the competitive situation as between Vancouver and Winnipeg. Nothing was adduced alleging that there is any competitive situation at Regina which would warrant the establishment of special competitive rates from eastern Canadian points of origin to that point which would be the same or no higher than the rates to Winnipeg, which is 357 miles east thereof. This phase of applicant's submission was not developed in their oral representations at the Regina sittings.

There was a communication from the Yorkton Board of Trade dated October 23, 1925, endorsing the submission of the Regina Board of Trade.

File 34123.8

Complaint of Associated Growers of British Columbia, Limited

This complaint was first heard at Vernon, B.C., on July 7, 1926, at which time Mr. W. M. Scott, traffic manager for the association, read and filed his brief.

In this brief the opinion was expressed that the freight rates on fruit from the Okanagan valley to prairie points were unreasonably high and statements were filed giving comparison of rates in both the East and West in an attempt to show the disadvantage of the Okanagan shippers.

It was claimed that, despite the high rates charged, there had been continued increase in production; believed at present to be greater than that of the Niagara peninsula.

Attention was directed to the fact that in Eastern Canada shippers have approximately seven million consumers within comparatively short distances from points of production, while the nearest markets to the Okanagan are Calgary and Vancouver; that the largest market was in Winnipeg, some 1,100 miles distant, and it was claimed as unreasonable that the Ontario grower should be able to reach this Winnipeg market at a considerable rate advantage.

Reference was also made to the disadvantage in export rates.

It was further claimed that the railways are making excessive profits from the carriage of fruit, and this phase of the case was enlarged upon at the hearing in Ottawa to which I will refer later. Cost of operation is, of course, an important factor, but the traffic department in establishing rates endeavour to make them such as will move traffic, having regard to competition, actual and market, without going into operating costs. In rate cases the cost question naturally arises in defence of the reasonableness of the rates which are attacked.

Treating the rate situation, first from a tariff standpoint.

Originally the rates on fruit to prairie points were based in the following manner: the shipping and destination territory was divided into groups of 100 miles and the central point in each group was used as a basing point, Twin Butte being used as the western boundary of destination territory. Commodity rates were then established on a general basis considerably lower than the class rate, and use was made of certain constructive mileages.

These rates were subject to the various increases and reductions, but in 1922 when there was a change in the Pacific standard by reducing the mileage differential, the rates in the fruit tariff were adjusted to reflect the change. At present the Pacific distributing basis applies as maximum in connection with these fruit rates.

On sheet one of exhibit one filed at Vernon, comparison is made between the commodity rate on apples from Okanagan Landing with the fifth class rate from Fort William for equivalent distances. The basis of class rates from Fort William was prescribed in the Board's judgment in the Western Rates Case and is based on constructive mileage to Winnipeg. No such basis applies from the Okanagan district.

On sheet two of the exhibit a comparison is made between commodity rates on apples from Okanagan Landing and commodity rates on the same traffic from Fort William for equivalent mileage.

There is no movement of apples originating at Fort William and if any such traffic reaches that point by water, the volume must be very limited, and a mere comparison of rates where there is no movement is of little value.

On the third sheet of exhibit one comparison was made between commodity rates on fruit, carloads, from Okanagan Landing, with rates from Hamilton for equivalent distances. I find, however, that the points shown as destinations from Hamilton, are all flag stations, to which there would be no movement.

On sheet four of the exhibit, comparison is made between the rate on apples, carloads, from Vernon to Winnipeg, of \$1.13 for 1,177 miles, with the rate from Grimsby of 85 cents for 1,286 miles. The rate to Kenora from Grimsby is also shown on this sheet, but it is merely the Winnipeg rate applied as maximum.

The relation between the commodity rate and the 5th class rate on apples, is, however, in favour of Vernon shippers, for example:—

	5th class	Commodity rate on apples	Reduction from class rate
	\$ cts	\$ cts	%
Vernon to Winnipeg	1 65	1 13	31.5
Grimsby to Winnipeg	1 14	85	25.4

Sheet five of exhibit No. 1 is of no value for the reason that the mileages shown are incorrect:—

Welland to Heron Bay is 688 miles, not 780 miles.

Hamilton to North Bay is 256 miles, not 360 miles.

St. Catharines to Nicholson is 557 miles, not 519 miles.

On sheet six of exhibit No. 1 comparison is made between rates from Vernon and Kelowna with rates from Hamilton. The distance from Hamilton to Vaudreuil is 349 miles, which approximates the distance from Vernon and Kelowna to Calgary, and the distance from Hamilton to Megantic is 543 miles as shown.

The rates from Hamilton to Montreal and intermediate points are subject to water competition and the rates to points east of Montreal, being built on arbitraries, necessitate a lower basis of rates, but as there is no water competition in the movement from the Okanagan District, I do not think this is a proper comparison. However, it is a well-known fact that certain rates in Eastern Canada are lower than those in the West.

The rate on apples from Kelowna to Winnipeg is \$1.13 per 100 pounds. In making rates on fresh fruits and vegetables from British Columbia the railways have worked, as in the case of other commodities from British Columbia, on the basis of flattening out the rates to long haul points, and this \$1.13 rate has been blanketed back as far as Morse, a distance of 472 miles west of Winnipeg. West of Morse the normal basis is applied. The normal freight rate on apples, in earloads, to Winnipeg would be \$1.43 from Kelowna, or a difference of 30 cents per 100 pounds. To Brandon the normal rate on apples would be \$1.32 as against the \$1.13 rate applied. There is undoubted competition at Winnipeg with the American shippers in the State of Washington, from which this same rate of \$1.13 is applied, while the same lines publish from Washington to St. Paul a rate of \$1.28 per 100 pounds, although the haul is some 300 to 500 miles greater than from Kelowna to Winnipeg. The base figure for the present rate to Winnipeg is 75 cents per 100 pounds, which was the rate then applying from Washington points to St. Paul, so that there has been an increase of 53 cents per 100 pounds in the St. Paul rate compared with the increase of 38 cents to Winnipeg during the same period.

In connection with the claim that there was competition in Manitoba with low grade apples from Eastern Canada, Mr. Flintoft, in examination of Mr. Stephen, Volume 498, Page 2932, presented figures as to the movement of earloads of apples and fresh fruit from British Columbia as compared with Ontario to Manitoba and Saskatchewan for the year 1926. To Manitoba, where the competition is claimed, the figures were as follows:—

To	From British Columbia		From Eastern Canada	
	Apples	Fresh fruits	Apples	Fresh fruits
Winnipeg	329	99	22	24
Portage La Prairie	17	3	Nil	Nil
Brandon	54	16	4	2

The shipments from Eastern Canada shown above include some grapes which are not shipped from British Columbia. These figures do not indicate very serious competition.

At pages 8644 and 8645, Volume 467 of the evidence, during the cross-examination of Mr. Scott by Mr. Flintoft, it was admitted that the Okanagan shippers relatively to their competitors as far as the prairies are concerned, have a commanding position, also that the competition in Eastern Canada was not with the Canadian grown fruit, but with fruit brought in from American points under transcontinental rates. In this case it was shown that the duty on American apples was 30 cents per box or about 75 cents per 100 pounds. It was argued that the production costs, plus duty, were lower in the Western States than in the Okanagan District. It was also admitted at pages 8639 and 8642, Vol. 467, that there was no competition at Calgary and Okanagan shippers had the monopoly at Edmonton.

The export rate on apples from Vernon to Vancouver is 40 cents per 100 pounds, the distance being shown by complainant as 342.9 miles. It was argued that this rate was unreasonable as compared with an export rate of 39½ cents from Grimsby to St. John, a distance stated to be 713 miles.

The Canadian Pacific Railway distance, Vernon to Vancouver, via Sicamous, is 381 miles, and the shortest distance Grimsby to St. John, (H.G. & B. and C.P.R.), is 869 miles.

The 39½ cent rate from Grimsby is the 5th class export rate, but it is quite improper to make comparison with St. John, for the reason that this rate is made in competition with movements via other seaports, being but 2 cents higher than the rate to Montreal. The basis of export rates from Ontario was prescribed by Order of this Board No. 586, dated July 25, 1905, and such Order established from the Niagara peninsula, rates based on 70 per cent of the current Chicago-New York rate, with a lower basis on shipments to Montreal (the Philadelphia basis).

The comparison should properly have been made with the export rate from Grimsby to Montreal, which is 37½ per 100 pounds, the distance being 384 miles, or practically the same as the Canadian Pacific distance from Vernon to Vancouver via Sicamous.

Having regard to the general rate difference in British Columbia the 40 cent rate does not seem to be unreasonable as compared with the rate to Montreal.

Reference was also made to the export rate on apples via eastern ports, and it was contended that if a lower rate was granted it would encourage greater volume via such ports. The present rate of \$1.50 applies to Montreal, Quebec, St. John, Halifax, Portland and Boston and is the same rate as applied to Montreal, Toronto, etc., for domestic use.

The distance from Vernon, B.C., to Montreal, is 2,594 miles, and to St. John, 3,060 miles, and this rate certainly compares favourably with the Winnipeg rate of \$1.13 per 100 pounds, which, of itself, is a low rate. It is not claimed that export shipments of apples will be increased, but merely that part of the traffic will be diverted from Pacific to Atlantic ports. I fail to see any merit in this contention, and the rate is now on such a low basis that I could not consistently recommend a reduction.

At the hearing in Ottawa on December 7, 1926, exhibit 122 was filed and described as follows:—

Statement showing gross revenue, cost of operation and net profit on movements of 1926 fruit and vegetable crop August 8 to November 24, from the Okanagan valley of British Columbia.

The statement covers 4,822 cars and shows considerable net profit on movements to various territories. The figures under the heading "Freight Revenue" were stated to be arrived at as follows:—

Kelowna was taken as a representative shipping point. The average mileage was determined from actual movements to the four western provinces, and the point having mileage approximate to the average was taken as a base for each province. For British Columbia, Vancouver; Alberta, Medicine Hat; Saskatchewan, Moose Jaw; Manitoba, Portage la Prairie. Fort William and Kenora, where movement was small, were included with Manitoba.

For Eastern Canada, Montreal was taken as the representative point and export shipments were also shown via Atlantic and Pacific ports. The charge per car to the representative point was then multiplied by the number of cars shipped to the particular province and the result was shown as freight revenue, for example:—

The charge per car to Medicine Hat was shown as \$275, the number of cars, 868, and \$275 multiplied by 868 produces \$238,700, which is shown as the freight revenue for Alberta shipments.

The cost of operation was arrived at by using $17\frac{1}{2}$ tons content, and 30 tons tare, per car, or $47\frac{1}{2}$ tons loaded weight, and multiplying this by the miles in each operating district over which the traffic would pass to obtain the gross ton miles. These latter figures were then multiplied by the cost per gross ton mile shown at page No. 51 of exhibit F.H.-99.

For empty car movements, the number of cars was multiplied by the 30 gross tons (tare) and applying the percentage of empty to loaded car movements for 1925 as given on page 36 of exhibit F.H.-99.

The method of arriving at the representative point in each province, and the mileage used, is more particularly described by Mr. Scott on page 17479, Vol. 487, as follows:—

In arriving at a destination, such as Medicine Hat, Alberta, I took into consideration shipping points such as Penticton, Summerland, etc., which as you know are south of Kelowna, also destinations that we move to in Alberta, and the mileage, at least the average mileage, is arrived at by taking all shipping points as against all destinations, and we get Medicine Hat as a basis to compute my figures.

Again at page 17480:—

The total of 832 miles from Kelowna to Moose Jaw is mine; that contains 262 in British Columbia, 460 in Alberta, and 110 in Saskatchewan.

Again at page 17481:—

The average struck was 828, so we took Moose Jaw on account of the 832 miles.

Kelowna to Portage la Prairie is the average mileage which I figured out at 1,175 miles. The actual average mileage to Manitoba is 1,163 miles and by taking out the figures on mileage we found 1,175, which gives us Portage la Prairie, so we used Portage la Prairie as the basis.

Mr. Fraser at page 18319, Vol. 489, stated that so far as the Canadian National lines were concerned, the refrigerator cars used in this fruit business were all rented and that the cost was 2 cents per mile. He also stated that the empty car movement was 100 per cent and the Canadian Pacific Railway likewise stated that their empty car movement was 100 per cent.

On January 28, 1927, exhibit 122-B was filed, following request of Mr. Fraser, which showed revised figures for part of the season's shipment, on the basis of 100 per cent empty car movement and 2 cents per mile rental for Canadian National shipments. It was admitted in evidence that the statement was based on Canadian Pacific Railway cost figures, but because of the operating advantage of the Canadian National Railways, it was considered a fair basis to apply.

Based on 100 per cent empty car movement the figures in exhibit No. 122 would be considerably changed. For British Columbia, the cost of operation would amount to \$124.13 per car, instead of \$93.80 as shown, or a profit of \$45.87 per car, instead of \$76.20, and the total operating cost for British Columbia would be \$61,692.61, instead of \$46,618.60. If the 2 cents per mile rental for Canadian National shipments was added, the cost of operation via that line would be further increased.

In the movement eastbound some errors in mileage have been made and lake operations have been included; for example, Kelowna to Moose Jaw has been divided:—

British Columbia, Kelowna to Field.....	262 miles
Alberta, Field to Swift Current.....	460 miles
Saskatchewan, Swift Current to Moose Jaw	110 miles
Total.....	832 miles

The proper figures should be:—

British Columbia, Kelowna to Field.....	250 miles
Alberta, Field to Swift Current.....	464 miles
Saskatchewan, Swift Current to Moose Jaw	110 miles
Total	824 miles

All of the movements from Kelowna via Canadian Pacific Railway would include 28 miles of lake operation, not included in the average operating costs shown in exhibit F.H.-99.

The gross ton mile costs shown in exhibit F.H.-99, for operating districts, are for all traffic, and Mr. Lloyd testified that it was impossible to figure the cost of moving any particular kind of traffic. It was further shown that the gross ton miles included caboose miles and non-revenue freight miles. Also that to cover the company's requirements the system figure of .00323 per gross ton mile shown on page 51 of exhibit 99 should be increased by 84.5 per cent or to .00596.

At page 1522, vol. 495, Mr. Lloyd stated:—

I have nothing to guide me whether non-revenue traffic is greater in one district than in another district. I have got it by lines East and lines West.

In view of the fact that it is impossible to segregate all costs by districts, further that costs of carrying any particular kind of traffic cannot be determined, it follows that the figures shown in Exhibit No. 99 do not indicate actual cost of moving fruit traffic and exhibit No. 122 cannot, therefore, be considered as in any way conclusive.

The fact, admitted by complainants, that fruit produced in the Okanagan has had a steady increase; that shippers are in a commanding position as far as the prairies are concerned, with the possible exception of Winnipeg; and that the competition at this point is principally with shipments from the State of Washington, where any change in rate will immediately be reflected; also the fact that the fruit business is seasonal traffic, requiring special equipment, and service only second to passenger service, leads me to the belief that the general basis of fruit rates from the Okanagan should not at the present be disturbed.

File 34123.10.1

T. H. Estabrooks Co. Ltd., St. John, N.B.

What is here involved relates to rates on tea and is tied up with the rates under suspension by Order of the Board No. 37572, dated May 10, 1926, which stands for hearing at next sittings of the Board in Western Canada and cannot, therefore, be disposed of at this time.

File No. 34123.12

Submission of the City of Winnipeg and the Winnipeg Board of Trade

At the hearing of this case in Winnipeg on June 15, 1926, Mr. Preud'homme stated the complaint was one of discrimination; that Winnipeg had not been given the benefit of its geographical position; that in 1881 the city made an agreement with the Canadian Pacific to encourage the establishment of a distributing centre. By this agreement the company were to have tax exemption forever and was also paid a bonus. Shops and stockyards were to be established and this undertaking was carried out, but that the real purpose of the contract was the establishment of a distributing centre, which the railroads, at the time, recognized.

It is claimed that the distributing business at Winnipeg is gradually falling off and Exhibit No. 3, showing an index of wholesale houses and manufacturers for 1907-1926, also exhibit No. 4, a statement of failures, were filed in support of the claim of depression in business. It was also claimed the rates permitting Eastern competition were partly responsible for this depression.

Mr. Preud'homme stated the rate should not break at Port Arthur, but at Winnipeg, which was the logical place, and that the differential should be no more than at Port Arthur. The word differential, as used throughout this case, means the difference between the through rate and the combination of rates to and from an intermediate point. Exhibit No. 6 was filed for the purpose of showing the increase in differentials from 1914 to 1922, and exhibit 6-A, the increase of 1926 over 1917. Exhibit No. 7 shows a decrease in the differential at Fort William as compared with an increase at Winnipeg. Exhibit No. 12 was filed for the purpose of showing switching operations involved at Winnipeg in the movement of a through car in and out of Winnipeg, as compared with a carload for local delivery, and Mr. Preud'homme stated he considered a reasonable charge for the extra service would be 6 cents per 100 pounds. At page 7233, Vol. 464, Mr. Flintoft in cross-examination:—

Q. Can you tell us how traffic moves from the East to Winnipeg, for instance carload or less than carload?—A. You mean in our Exhibit here.

Q. I mean in the ordinary course of business?—A. Practically all carload.

Commissioner Oliver:

Q. Those figures I was asking about related to carloads, not less than carloads?—A. They are based on 5th class carload rates.

Q. Both through to Winnipeg and then from Winnipeg to other points as to carloads?—A. Yes.

Q. Has it anything to do with Less than Carloads?—A. Nothing.

Mr. Flintoft:

Q. That is what I was following up. Take traffic out of Winnipeg to a point such as Yorktown for instance, how does it move?—A. To a great extent in carloads.

At page 7237, et seq., the following discussion took place concerning the movement of this 5th class carload business in and out of Winnipeg.

Q. The question was whether there were any direct shipments from Eastern points to points on the Prairies other than the distributing points named on the Tariff. You said no, not in any great quantity. Am I correct in saying that you would consider the quantity would be negligible?—A. To outside points I would say yes, to other than distributing points.

Q. Other than distributing points?—A. Yes.

Q. Therefore the competition is felt under the present rates as regards the distributing points which are in the tariff?—A. Yes.

Q. Instead of shipping goods to Winnipeg, they are shipped directly on the through rate to distributing points, and from there distributed to local points?—A. Yes.

MR. FLINTOFT: Q. Mr. Newson, from these other distributing points, they are distributed in less than carload lots?—A. Yes.

Q. Practically altogether?—A. Practically altogether.

Q. Just the same as they are from Winnipeg?—A. Yes.

Q. I suppose your competition is with those Western Distributing points?—A. Eastern points.

Q. You do not worry about the competition of the Western Distributing points?—A. I would not say that we do not worry about it.

Q. Will you say that the movement of traffic in carload lots from the east to any of those local points is negligible?—A. To local points other than the distributing centre?

Q. You would hardly expect to sell at a point like Saskatoon in competition with a distributor there?—A. Yes, we would.

Mr. McEwen: Q. Why do you say that?—A. Because the wholesalers here and the other houses import more than they can possibly do at a point like Saskatoon.

Mr. Symington: Is your idea, that you are prepared to compete with any place on the prairie, provided the extra service which the railways render by reason of having to switch their goods here is charged at a proper rate?

Mr. Newson: Yes.

Mr. Symington: That is, your complaint is that the differential now established between shipments in carloads to Western points by the East is too high compared with the services the railways render?—A. Yes.

Q. And it should be reduced to a differential roughly equal to the switching charges, which you put at 6 cents, as compared with shipments through?—A. Yes.

Mr. Flintoft: Q. Would you mind telling the Board how shipments are made into Winnipeg? I suppose they come in on bill of lading and delivery of shipment is taken?

Mr. Newson: Yes.

Q. And the wholesale distributing house, when it gets an order from a local point further west, makes a new L.C.L. shipment with a new bill of lading?—A. If it is a Less than carload order, yes.

Q. Or even a carload order?—A. Yes.

Q. An entirely new transaction?—A. Yes.

Mr. Preud'homme, in presenting his argument, Vol. 507, page 6699, stated that the city of Winnipeg had made a joint submission with the Winnipeg Board of Trade asking for a reduction in the combined rate on movements from eastern points to Winnipeg and movements out from Winnipeg to common points in the West, as compared with the through rate from Eastern points to the same point; that the submission dealt only with movements in carload lots to what are recognized as distributing points. To quote:—

We make that submission for the reason that since the horizontal increases were made Winnipeg has been failing as a station of competition with Eastern jobbers and wholesalers; the jobbers and wholesalers in Winnipeg have found it difficult to hold their own. The city has felt that in its municipal finances. The city of Winnipeg has also felt the strain of competition to which I referred a minute ago. If I need any excuse for being before this commission, that is the reason I am asking you to examine the position of Winnipeg as compared with that of the units further west.

The applicants abandoned their request to have put in effect the same differential as existed at Port Arthur and stated at page 6607:—

So that in assuming the attitude we have taken and asking for only a part of what we think we should have, we are taking into consideration the interests of the West in addition to the interests of the railways so far as their revenues are concerned and our own interests so far as the railway service is concerned. . . . We have been forced to come for something because of the effect which the horizontal increases have been having upon the business outlook in Winnipeg. I quite admit, and nobody can help admitting that we are asking for a change on no very scientific basis, we are simply asking for some means of putting ourselves back in the position in which we were before these horizontal increases came into effect.

At page 6708:—

We are asking for the through rate which the eastern house gets to the Western point plus 6 cents being a fair charge for the switching which is necessary to be performed in Winnipeg.

At page 6709:—

I know you made some suggestion to Mr. Pitblado about it being simply carrying out what existed when the Traders' tariffs were in existence. It is not exactly the same. As you will remember we say we are asking this as an alternative to what we otherwise should have, that is, the breaking of the rate at Winnipeg, and the consideration of the effect which

it might have at this time. We are asking this, which is, perhaps, a clumsy expedient, but it is better than the other. That is the way I will put it. We say we are asking for it not only for ourselves but for all Western points as well.

The evidence which I have quoted shows that the movements to the smaller points in the West are practically all L.C.L., and that the carload movements would be to the larger centres which themselves are distributing centres. Winnipeg being the largest and oldest distributor, also being located at the eastern end of the distributing territory, would be in a better position than any one of the other distributing centres to make use of this rate arrangement if granted. It would enable Winnipeg to place cars of 5th class goods at other distributing centres in competition with the East, but if branch houses were established, there would be introduced direct competition at such centres.

Mr. Flintoft's examination of Mr. Newson, quoted above, showed that this 5th class traffic would come into Winnipeg on a bill of lading and delivery would there be taken. On the outward movement an entirely new contract would be made and a new bill of lading issued.

This must necessarily be the only method possible as the car does not come to Winnipeg and go forward to another destination; it is unloaded and the contents put into stock; and the car that goes forward is an entirely new shipment made up from goods received in various cars and at various times. It is not a stop-off arrangement.

It is claimed that if the through all-rail rate is applied from Eastern Canada to final destination, plus 6 cents, Winnipeg can successfully compete with eastern jobbers.

In actual practice, however, the railway will not receive the through all-rail rate, plus 6 cents, on the majority of the business. The carload traffic largely moves to Winnipeg on lake and rail rates, or all water to Fort William, and it would be impossible to identify the outward contents of cars to ascertain the rate paid into Winnipeg. The only thing the railway could do, if the proposed arrangement was made effective, would be to charge on the outward cars the difference between the all-rail rate to Winnipeg and the all-rail rate to destination, plus 6 cents.

Take Moose Jaw as a final destination; the actual contents might consist of 5,000 pounds which had paid an all-rail rate of \$1.14 to Winnipeg and 19,000 pounds which had paid lake and rail rate of \$1.08. The freight to Winnipeg would be \$262.20.

The all-rail rate, Eastern Canada to Moose Jaw, is \$1.61, and the charge on 24,000 pounds at that rate, plus 6 cents, would be \$400.80.

The railway should properly receive, under the proposed arrangement, as charges Winnipeg to Moose Jaw, the difference between \$262.20 and \$400.80, or \$138.60, but as they could not identify the contents which paid the different rates, they could only charge 53 cents per 100 pounds (the difference between \$1.14 and \$1.67), or \$127.20.

If the inward car was all water to Fort William, thence rail, the charge to Winnipeg would be 24,000 pounds at \$1.08 or \$259.20. The outward charge would be \$127.20 or a total of \$386.40 which is the charge at the all-rail rate of \$1.61 to Moose Jaw.

The railway in this case would not receive the 6 cents proposed to cover switching at Winnipeg, but charges at the through all-rail rate only.

The proposed arrangement, if made effective, would cause a serious loss of revenue, and based on shipment through Winnipeg, the reduction would be as follows:—

Destination	Reduction
Portage La Prairie.....	7 cts.
Brandon.....	9 cts.
Regina.....	9 cts.
Moose Jaw.....	7 cts.
Yorkton.....	8 cts.
Saskatoon.....	9 cts.
Estevan.....	6 cts.
Weyburn.....	7 cts.
Swift Current.....	11 cts.
Medicine Hat.....	11 cts.
Redcliff.....	8 cts.
Calgary.....	6 cts.
Lethbridge.....	9 cts.
Camrose.....	8 cts.
Edmonton.....	6 cts.
Red Deer.....	6 cts.

There are a number of factories located in Winnipeg, some of which manufacture goods rated at fifth class in carloads. Under the proposed arrangement there would be nothing to prevent the inclusion in these outbound cars of such goods. Furthermore, goods are received from the south and part of these might also be included. Under these circumstances, the railway company would only receive a proportionate rate on business which originated in Winnipeg or was imported from the United States.

Similar cases have been before the Interstate Commerce Commission and I quote below from their decisions:—

The theory of equalizing jobbing rates by equalizing the in and out rates from competing jobbing centres is impracticable, even if it might be assumed that the rate factors necessary to bring about such equalization would always be fair and reasonable.—Hutchison Traffic Bureau vs. C.R.I. & P. Railroad, 43 I.C.C. 689, 693.

The question of rates to and from jobbing points has been and is continually being pressed on our department by complaining shippers. The desire of jobbers located at various points is to have rates into and out of their particular point classed so that through rates to consuming territories shall be the same no matter through which point the traffic moves. It is well settled that undue prejudice and disadvantage against a distributing point cannot be predicated merely upon the fact that the combination of inbound and outbound rates exceeds the combination via a competitive distributing point.—Rates on Knitting Factory Products, 25, I.C.C. 634-639.

The Commission cannot because of the disability of some particular territory which prevents it from competing with others on even terms, requires carriers to accord rates unreasonably low.—1915 Western Rates Advance Case, 35, I.C.C. 497, 624.

Regulation of commercial competition is not the Commission's function; that is to say, its powers do not extend to the preservation of rates in order to enable one point or community to compete on approximately equal terms with another irrespective of other transportation factors.—Natchez Chamber of Commerce vs. L. & A. Railway et al, 52, I.C.C. 105, 123.

Mr. Preud'homme admits that his proposal is not on any very scientific basis and is perhaps a clumsy expedient. In my opinion it is more than that, it is unworkable and impracticable and contrary to any rate practice in Canada.

I have shown that the railway will not receive the all-rail rate from Eastern Canada to destination, plus six cents, on all traffic, and probably on very little of the traffic; that the railway would not only suffer a serious reduction in the present rates on traffic from Eastern Canada, but would also not receive their proper rate on goods manufactured in Winnipeg or imported from the United States. The proposal would also destroy the present distributing rate arrangement on carload business and would, I believe, benefit Winnipeg only.

I therefore recommend that the application be dismissed.

File 34123.13.1

City of Quebec

This submission had reference to agreements between the city of Quebec and the Quebec and Lake St. John and Great Northern Railway Companies of Canada (now part of Canadian National Railways) and the obligations of the

railway company flowing from such agreements. At sittings of the Board January 19, 1927, Vol. 492, page 739, the counsel for the city of Quebec suggested that consideration of this matter be postponed to a later date and dealt with as an independent issue outside of the matters involved in the General Freight Rate Investigation.

File 34123.14.1

Complaint of Gillies Brothers, Ltd., Braeside, Ont.

This is a complaint alleging that, with respect to various increases in rates since the pre-war period, the advances in rates on lumber from the Ottawa valley, and Braeside in particular, are disproportionate to the increases in lumber rates generally. The complaint covers rates between points in Canada, also from points in Canada to United States destinations. Complainant's written submission is dated August 14, 1925, and the matter was also spoken to at sittings of the Board in Ottawa January 5, 1926.

The complaint is launched in very general terms and was not very specifically developed at the Ottawa sittings. As to an increase in the rates from Braeside disproportionate to the increases generally, reference was made to the increase from Pacific coast mills, and within western Canadian territory. It is a fact that under the Orders authorizing rate increases, and particularly Order in Council P.C. 1863, July 27, 1918, many eastern rates were increased to a greater extent than western rates. This does not indicate that, as a result, the eastern rates are to-day necessarily higher than in Western Canada, and there was nothing put on the record, either by the complainant or the railway companies, making such a comparison. The disparity in the amount of increase permitted in the West as compared with the East was not confined to lumber, but was applied generally to all commodities. Further, by P.C. 1863, lumber rates were increased by a special percentage of 25 per cent, but with a maximum increase of five cents per 100 pounds, so that the increases would, in some cases, be disproportionate, in that a rate of 16 cents would be increased 25 per cent, or to 20 cents, while a rate of 50 cents would only be increased by five cents, so that if this is what is meant by disproportionate increase, then, of course, it is a fact, but it applied generally throughout the territory and is not evidence of unjust discrimination. As already stated, specific comparisons as evidence of alleged discrimination were not put on the record. At the Ottawa sittings complainant stated that a further submission would be filed dealing with this phase of the matter, but this has never been forwarded.

In regard to the rates from Braeside to Ottawa, Montreal and Toronto, referred to by complainant, the carriers state they are on the same basis, or lower, than from other Canadian points to the same destinations, and no evidence was adduced by complainant indicating that to common markets, other points of similar mileage therefrom are provided with lower rates than published from Braeside. With regard to the rates from Pacific coast mills, there are special competitive conditions existing here which have had the practical effect of creating a maximum rate beyond which the rail carriers could not go if any of this traffic is to be secured for rail movement.

Complainant contended that the rates on lumber should be based on a fixed or uniform rate per ton per mile, applied to this lumber traffic over the country as a whole, and regardless of length of haul, and apparently the fact that rates are not to-day so constructed is also embraced in complainant's allegation regarding a disproportion in rates. For example, complainant, pointed out that the rate per ton per mile for a haul of 500 miles was lower than for a haul of 175 miles, and it was suggested that the present rate per ton per mile, as applied for the longer distances, should be used in connection with the shorter hauls, the

result of which would be to reduce all the present short haul rates. There are a great many so-called long haul rates with varying rates per ton per mile, and it is not clear from complainant's submission what particular long haul rates he contends should be taken as the basis from which such reductions should be worked out. In this connection, however, it may be pointed out that it is a long recognized principle of rate-making, not only in Canada, but other countries, that where special or competitive conditions do not exist, the rate per ton per mile normally decreases with increasing length of haul. This is not a principle of rate-making that governs only in connection with lumber, but has general application to all classes of traffic, so that if what is here suggested by complainant is logical as applied to lumber, the same principle should govern other traffic as well, which would involve a very radical departure from long established and current rate-making principles. Unless the carriers' revenues were to be very materially reduced, complainant's theory could only be worked out by some readjustment that would, in the aggregate, provide approximately the same revenue for the carriers as they obtain to-day. Aside from the fact that such an adjustment would disrupt the present freight rate structure and meet with much opposition, the proposition here put forward is not considered to be a practicable one.

So far as the complaint relates to rates from Canadian to United States destinations, the matter of international rates is to be dealt with outside of the General Freight Rate Investigation.

File 34123.18

Application of Dominion Sugar Company, Limited, Chatham, Ont., for a reduction in mileage rates on Sugar Beets to Chatham and Wallaceburg, Ont.

Heard at Windsor, January 12, 1926

This application is for a change in the mileage scale of rates on sugar beets which was prescribed by the Board's Order No. 31709, following judgment of Mr. Commissioner Boyce, concurred in by Chief Commissioner Carvell.

In the first paragraph of my report of October 19, 1921, I quoted my instructions from the Assistant Chief Commissioner, in the following language:—

He suggests that I work out a table of rates for consideration to show what can be done in the way of constructing a mileage scale *not exceeding 35 per cent.*

Owing to the diversity of specifics, I found it impossible to produce a reasonable scale based exactly on 35 per cent. and the examples given in the fifth paragraph of my report make this apparent. A rate was fixed for the 25 mile group (minimum) of 4½ cents per 100 pounds; for the 86-90 mile group, 7½ cents; and for the 96-100 mile group, 8 cents per 100 pounds; the rates for the other groups being reasonably scaled; all of which is explained in my report. The scale, was, however, considered a reasonable one for use on all railways and to replace the discriminatory specific rates which had been charged in the past. The Canadian Pacific Railway had no specific rates, and effective August 12, 1918, traffic over that line was moved on mileage rates. The Grand Trunk also on that date moved traffic on mileage rates into Chatham and Wallaceburg, but had specific rates for distances 91 miles and over into Kitchener. I have worked out a scale based on 25 per cent increase of the average specifics and mileage rates for the various groups, which is given below under column "A," and also show the present scale of rates under column "B."

Distances	Column "A"	Column "B"
Not over 25 miles.....	4½	4½
Over 25 and not over 45 miles.....	5	5
Over 45 and not over 60 miles.....	6½	5½
Over 60 and not over 75 miles.....	7½	6
Over 75 and not over 80 miles.....	7	6½
Over 80 and not over 85 miles.....	7½	7
Over 85 and not over 90 miles.....	7½	7½
Over 90 and not over 95 miles.....	8	8
Over 95 and not over 100 miles.....	7½	8
Over 100 and not over 105 miles.....	8	8½
Over 105 and not over 110 miles.....	8	8½
Over 110 and not over 115 miles.....	7½	9
Over 115 and not over 120 miles.....	9	9

It will be seen that changes in rates would be necessary to avoid violation of the long and short haul clause. The rate of 7 cents for group 75-80 miles must be increased to 7½ cents, and for the groups 95-100 and 110-115 miles from 7½ cents to 8 cents. When this is done the rates of Column "A" would be the same, or higher, than present rates for distances up to 100 miles. For group 100-110 miles they would be ½ cent lower, and for group 110-115 miles 1 cent lower.

As stated in my report, no data as to the effect of the revised scale could be furnished as we were not in possession of any information as to the tonnage moving from the different mileage groups.

Applicant has now submitted figures for the movement of the 1924 crop, and I observe there was no movement of more than 100 miles over the Michigan Central, Pere Marquette, Canadian Pacific, or Chatham, Wallaceburg & Lake Erie railways, and on the Canadian National Railways less than 5 per cent of the traffic was moved for distances greater than 100 miles. If rates as shown in column "A" were applied, the total freight charges on the 1924 crop would be very much higher. As further example of the reasonableness of the present scale of rates on sugar beets, I give below comparison of mileage scales on low-grade commodities, and it will be observed that the scale for the sugar beets is in many cases lower. It should be especially noted that the mileage rates on sand and gravel, which were not increased under General Order No. 308, are in some cases higher than the scale for sugar beets.

Miles	Sugar Beets	Ice	Agricul- tural Lime- stone	Coal Cinders	Rubble Stone	Sand and Gravel
Not over 10 miles.....	4½	4	5	4½	4½	3¾
Over 10 and not over 20.....	4½	4	5½	5	5½	4½
Over 20 and not over 25.....	4½	4½	5½	5½	6	4½
Over 25 and not over 30.....	5	4½	6	5½	6	4¾
Over 30 and not over 40.....	5	5	6½	7	6½	5¼
Over 40 and not over 45.....	5	5	7	7½	7	5¾
Over 45 and not over 50.....	5½	5	7	7½	7	5¾
Over 50 and not over 60.....	5½	5½	7½	8	8	6¼
Over 60 and not over 70.....	6	6½	8	9	8½	6½
Over 70 and not over 75.....	6	7	8½	10	9	7¼
Over 75 and not over 80.....	6½	7	8½	10	9	7¼
Over 80 and not over 85.....	7	8	9	10½	9½	7¾
Over 85 and not over 90.....	7½	8	9	10½	9½	7¾
Over 90 and not over 95.....	8	8	9½	11½	10½	8¼
Over 95 and not over 100.....	8	8	9½	11½	10½	8¼
Over 100 and not over 110.....	8½	9	10	12	11	8¾
Over 110 and not over 120.....	9	9	10	12	11	8¾
Over 120 and not over 125.....	9½	9	10	12	11	8¾

The Dominion Sugar Company asked for a reduction in rates based on 77½ per cent of the present scale, which they state would reflect the 10 per cent decrease under General Order No. 350. I have shown that the scale now in effect was not based on 35 per cent increase, except in certain groups, and that the balance of the rates were reasonably scaled. The net result was much less than 35 per cent over the rates in effect on August 12, 1918.

Applicant attached a statement of freight charges paid under the present scale, and also what would have been paid under the rates of August 12, 1918, and submitted that the increase amounted to 47·7 per cent on the crop movement of 1924.

On this crop movement the increase on the C.N., C.P. and P.M. railways amounts to, approximately, 17 per cent, and the large increase in the Michigan Central movement is due to the fact that single-line specifics were at one time applied for joint hauls, while the mileage scale prescribed by the Board was for one-line movement only, with a deduction to and from junction point on joint movements. This is the common practice in connection with all mileage scales.

The increase on the Chatham, Wallaceburg and Lake Erie Railway was due to the fact that the rates on that line were abnormal, running as low as 1½ cents and 2 cents per 100 pounds, and the total mileage of the railway brings it within the first two groups of the mileage scale. Rates of this company were disregarded in my calculations.

The mileage scale is for uniform application by all companies in substitution for other mileage scales or specifics, and while it does not give the C.N., C.P. and P.M. the percentage increase allowed by the Board on other commodities, it does remove discriminations and abnormally low rates and, on the whole, I consider it a reasonable scale, which up to 100 miles is the same or lower than if based on 25 per cent over an average of all the rates of 1918, except those of the C.W. & L.E. I, therefore, recommend that the application be dismissed.

File 34123.19.1

Submissions of the Canada Paper Company, Ltd., et al, re rates on Paper and Paper Products

This submission was presented by Guy Tombs, Limited, on behalf of—

Canada Paper Company, Limited,
Donnacona Paper Company, Limited,
Howard Smith Paper Mills, Limited,
Laurentide Company Limited,
Belgo Canadian Paper Company Limited,

and relates to the rates on paper and paper commodities from Windsor Mills, Grand Mère, Crabtree, Donnacona and Shawinigan Falls, Que., to points in Ontario; and also, so far as the Canada Paper Company, Ltd., is concerned, alleged discrimination in the adjustment of the rates from Ottawa to the Maritime Provinces as compared with the rates assessed from Windsor Mills, Que., to Ontario points.

It is set out that for a number of years, prior to the so-called 15 per cent increase in freight rates authorized in 1917, rates from mills of complainants to Ontario points were maintained on fixed arbitraries over the current rates in effect from Ottawa as follows:—

Windsor Mills	3 cts.
Grand Mère	3 cts.
Shawinigan Falls	3 cts.
Crabtree	2 cts.
Donnacona	4 cts.

whereas these differences are now at a higher figure, owing to the disruption of the relationship by the various percentage increases in rates since 1918. The restoration of rates from these points by the publication of the same arbitraries over Ottawa as were in effect prior to the Eastern Rates Case, is asked for.

It was urged by complainants that recognized differentials or arbitraries should be preserved, and in this connection reference was made to Order in Council P.C. 1863 and certain Orders of the Board. In Order in Council P.C. 1863, dated July 27, 1918, it was set out that in establishing the freight rates therein ordered, while established rate groupings and fixed arbitraries were not required to be used, their use was desirable, if found practicable, even though certain rates might result which would be lower or higher than would otherwise obtain. It will be noted the observance of differentials was not made mandatory.

Again, in Board's judgment in connection with General Order 308 of September 9, 1920, it was stated that while the principle of percentage increases must necessarily disrupt rate relationships between points of production, it was considered important in the working out of the tariffs that such recognized differentials as referred to should be preserved so far as may be practicable. Speaking generally, arbitraries or differentials were advanced in the same ratio as other rates, and the former relationship, as existing before the year 1917, has never been restored in these cases. It was suggested by complainants that in some instances former differentials or arbitraries had been restored, but there is nothing on the record before the Board amplifying this statement or showing the character of the rate or rates where it is alleged former relationships have been reinstated. These relationships have not been reinstated in the case of rates on paper and paper commodities, and it is not only from the shipping points that are here in question, and specifically named, that the arbitrary or differential is in excess of that existing previous to 1917, but, on the other hand, the same situation prevails from the numerous other shipping points named in the tariffs. The granting of applicants' request would, therefore, be far-reaching in its effect, because such action could not be confined to the shipping points herein named, but would have to be extended without discrimination to the many other numerous shipping points set out in the tariffs. While the rate relationships have been changed, for the reasons named, not only in respect to the commodities here in question, but with regard to other traffic and in many parts of the country, there is not on the record here a case proving any unjust discrimination in the present rates as between the various paper shipping points.

I do not think the references to maintenance of differentials, as given in P.C. 1863 and the Board's judgment in connection with General Order 308, which were issued in 1918 and in 1920, respectively, and in respect to which there has been no complaint to the Board previous to filing of this submission in the General Rates Inquiry, can now be invoked at this late date with any great probative force.

I consider that, if there should be any revision of the present commodity rates on paper commodities, it should be from the standpoint that the present rates are either unreasonable per se, or unjustly discriminatory as against certain shipping points and in favour of others. The matter is not now on the record before the Board in this shape. Obviously any readjustment of these rates should be on a record that would bring before the Board, as parties to it, all interested shippers.

Since the filing and hearing of this submission the Maritime Freight Rates Act, 1927, has been put on the statutes, and section 8 of said Act reads:—

The purpose of this Act is to give statutory advantage in rates to persons and industries in the three Provinces of New Brunswick, Nova Scotia and Prince Edward Island, and in addition upon the lines in the Province of Quebec mentioned in section two (together

hereinafter called "select territory"), accordingly the Board shall not approve nor allow any tariffs which may destroy or prejudicially affect such advantages in favour of persons or industries located elsewhere than in such select territory.

There are points in the Maritime Provinces making shipments of paper commodities under the commodity tariff that is here under attack, but the record does not contain information showing just what specific paper commodities are manufactured at these Maritime Province mills or whether the same commodities are manufactured at mills of complainants, and it would, therefore, be necessary to be furnished with considerably more data than are on the record, before there could be determined the question as to whether, in view of the provisions of the Maritime Freight Rates Act, changes could be made in the rates from mills of complainants without affecting the advantages created by the statutory rates in favour of shippers at points in the Provinces of New Brunswick and Nova Scotia.

References were made to importations of paper commodities from certain United States points, and exhibits filed showing rates between certain United States points, and from United States points to Canadian points, but the record was not sufficiently developed under this heading to enable any conclusive opinion to be passed thereon in so far as it would have any bearing on a readjustment of the rates between Canadian points.

File 34123.25

Atlantic Sugar Refineries, Ltd., Montreal, Que. British Columbia Sugar Refining Company, Vancouver, B.C. Dominion Sugar Company, Ltd., Chatham, Ont.

In connection with the Board's Circular dated July 9, 1925, *re* presentation of submissions dealing with the General Freight Rate Investigation, the Atlantic Sugar Refineries, Ltd., under date of August 12, 1925, made written submission *re* rates on sugar. As a result thereof, submissions were subsequently filed by the Dominion Sugar Company, Ltd., Chatham, Ont., and the British Columbia Sugar Refining Company, Ltd., Vancouver, B.C., which, in substance, stated that if there was to be a reduction in the rates on sugar from St. John, N.B., they would apply for similar reduction. The question of sugar rates was also spoken to during the course of the sittings in the General Freight Rate Investigation.

Later, the Atlantic Sugar Refineries, Ltd., stated their submission was intended to support and agree in principle with the representations of the Maritime Provinces, and it was not their desire to proceed further in the matter individually. The Maritime case was withdrawn from the General Rates Enquiry as referred to in more detail in the judgment of the Board. There has also since been placed on the statutes the Maritime Freight Rates Act, 1927.

Under the circumstances I consider that no changes in sugar rates should be directed by the Board at this time.

File No. 34123.26

Submission of Canadian Retail Coal Association, Brantford, Ont., re rates on Coal and Coke from Niagara Frontier

The Canadian Retail Coal Association, Brantford, Ont., in written submission dated August 12, 1925, refer to rates on coal and coke from the Niagara frontier to points in Ontario, and draw attention to the difference between rates on anthracite and bituminous coal. They state the rates on anthracite coal vary from about 5 to 20 cents per ton more than on bituminous.

They further submit:—

We believe further that your Board should consider at this time a general reduction of the rates on both anthracite and bituminous, not only that they may be equalized, but that they may be reduced to a level which represents the earning power of the rate on most other commodities, for, as it has been shown in the past, we believe that it is still the case that the coal traffic bears more than its share of the revenue derived from the freight department of our railroad companies.

They also ask that an examination be made of the rates on coke which appear to them "to be excessive looking at it from the basis of the present rate on coal, because the difference in bulk does not warrant such a difference in the rate." This submission was not further developed orally before the Board at the final hearing, of which applicant had notice.

What is intended or meant by applicant's suggestion that both anthracite and bituminous coal rates "be reduced to a level which represents the earning power of the rate on most other commodities" is not understood, unless it has the same meaning as the statement immediately following that "as it has been shown in the past, we believe that it is still the case that the coal traffic bears more than its share of the revenue derived from the freight department of our railroad companies." The Board is unaware of the foundation or basis of applicant's allegation that the rates on coal are disproportionate to the rates on other commodities, having in view the many factors which enter into consideration in the fixation of freight rates. This allegation would require to be fully developed in evidence before the Board before it could be seriously considered as a statement of fact, and no such evidence is before the Board.

With respect to the proportional rates on coal and coke from Niagara and other United States frontier points to stations in Eastern Canada, the existing differences as between anthracite and bituminous coal and coke have been created by differences in treatment under the various increases and decreases authorized or directed as result of railway operating costs in recent years.

Uniformity in rates as between anthracite and bituminous coal was maintained until August 1, 1922. Effective on that date, by judgment of the Board dated June 30, 1922, and its General Order No. 366, of same date (Vol. XII, Board's Judgments, Orders, Regulations and Rulings, p. 61), a reduction was directed in the rates on bituminous coal by rescinding the increase authorized thereon by General Order No. 308 of September 9, 1920, but no reduction was at that time directed in the rates on anthracite coal, and this accounts in full for the difference now existing, to which applicants have drawn attention.

Following the Board's Order of 1922, above referred to, the present applicants took up with the Board the question of rates on anthracite coal, and under date of November 16, 1922, were advised by the Secretary of the Board as follows:—

I am directed by the Board to state that the list of basic commodities set out in its judgment of last June on which reductions applied, was accepted by the Board only after careful consideration; that the question of including anthracite coal in the reductions was very carefully considered when the Board was considering this Rate Judgment, but as it was decided to follow the list of commodities proposed to and published in the Report of the Special Committee, anthracite coal was, after full consideration, not included.

By reference to the Board's judgment, the reasons why, on the existing state of facts, the Board did not feel justified in giving a different and more extended list will be noted.

Again, in 1924 the applicants took up the matter of these anthracite coal rates, and on January 5, 1925, they were written to by the Secretary of the Board as follows:—

Referring to your letter of the 27th ultimo herein, I am directed by the Board to ask you if you would be good enough to advise it what difference in condition now exists as compared with the conditions of 1922 which, in your opinion, would justify the difference in treatment as between anthracite and bituminous coal from that which was provided for in the Board's General Order No. 366 of June 30, 1922.

What you are asking for is the re-opening of a matter already dealt with by the Board, and, therefore, it is incumbent upon you to set out in more detail the reasons for the re-opening asked for.

I also enclose you, under the Board's direction, a copy of Mr. G. C. Ransom's letter of the 2nd inst., for your consideration.

They replied under date of January 8, 1925, as follows:—

I have your letter of the 5th inst. relative to this matter, together with copy of Mr. G. C. Ransom's letter dealing with the same matter, and wish to state that we will advise you later as to what steps we intend to take in connection with our application.

The next submission from the applicants is that at present under consideration, namely, under date of August 12, 1925.

With regard to the differences between rates on coal and coke, these commenced with Order in Council P.C. 1863 dated July 27, 1918, which directed increases in rates on coke which were, with respect to rates 50 cents per ton and over, somewhat higher than the increases directed on coal. When rates were increased in 1920 under the provisions of General Order 308 dated September 9, 1920, a specific increase on coal, lower than provided for commodities generally, was stipulated, but this exception was not made in the case of coke. The disparities in rates were brought about under these circumstances.

The general level of rates in Eastern Canada has remained on the basis as effective August 1, 1922, following the Board's General Order 366 dated June 30, 1922. I do not consider these rates should be subjected to any direction by the Board at the present time.

File No. 34123.28.1

Eastern Canadian Preserved Foods Traffic Association—re rates on Canned Goods, in carloads, from Eastern Canadian points to stations in the Prairie Provinces.

The Eastern Canadian Preserved Foods Traffic Association filed written submissions dated August 12, 1925, and January 17, 1927. In that first mentioned they submitted:—

(1) The rates now charged for carload movement of canned food products from points in Eastern Canada to points in Western Canada are unreasonable and unduly discriminatory, to the extent that they exceed relatively the rates on carload shipments of the same commodities applicable from Vancouver and interior British Columbia points to markets in the Prairie Provinces.

(2) Also that the rates now charged on the same commodities in carloads from Fort William, Port Arthur, and Westfort, Ontario, to points west of Winnipeg, Man., to and including interior British Columbia points, are unreasonable to the extent that they exceed the ratio which rates to Winnipeg bear to the standard mileage scale. In other words, the system of making rates from Fort William westward beyond Winnipeg tends to increase the rate per ton per mile with the increase in distance, rather than decrease, which is the established principle in rate-making.

In respect to the first point, the question of rates applying on carload movements of canned goods from points in Eastern Canada to points in Western Canada, as compared with rates on the same traffic from British Columbia canning points to distributing centres in the Prairie Provinces, and the claim that there is unjust discrimination with respect to the rates from the Eastern Canadian shipping points, was before the Board in the application of Mr. J. C. Hodgson, Chairman, Transportation Committee, Jam Section, Canadian Manufacturers' Association, and after hearing and careful consideration of the record, the Board issued Order No. 36561 dated July 3, 1925, refusing the application. The matter is fully gone into in judgment of the Board dated June 11, 1925, Vol. XV, Board's printed Judgments, Orders, Regulations and Rulings, p. 162. The finding of the Board in that case was summarized as follows:—

(1) The arrangement whereby the two sets of minima apply from British Columbia points to Winnipeg is brought about by competitive conditions.

(2) These competitive conditions have a bearing upon the interior and intermediate points.

(3) While these competitive conditions do not apply westward from Aylmer, this point, and other Ontario points, has the advantage of water competition which is not open to the movement from British Columbia points.

(4) The special competition complained of by the Eastern shippers is on the longer mileages. It is not shown that the difference in treatment, bearing in mind the circumstances which have brought about the existing conditions, amounts to unjust discrimination or undue preference in regard to the longer mileages from the East.

(5) The allegations that the existing rate structure has subjected Eastern shippers to a detriment by permitting the British Columbia shippers to cut into the business was not evidence.

No new or material evidence is before the Board on this record which would warrant any modification in the decision of the Board in the case of the application referred to. In this connection attention may be directed to the fact that since the judgment of the Board alluded to was rendered, and since the submissions of the Eastern Canadian Preserved Foods Traffic Association were filed with the Board, the carriers published, effective April 22, 1927, a rail and water competitive rate on canned goods from stations in Eastern Canada to Fort William and Port Arthur, applicable on traffic destined beyond, of 41 cents per 100 pounds, the effect of which reduces the rail and water rates from Eastern Canadian canning points to stations in Western Canada 10 cents per 100 pounds below the rates existing in 1925, when the Board's decision was rendered.

In applicants' submission of January 17, 1927, they requested the establishment of reduced rates from Fort William westbound to the principal distributing centres in Manitoba, Saskatchewan, and Alberta. This might be considered as a technical distinction from their application for reduction in the rates from Eastern Canada, but for all practical purposes no such distinction can be drawn, as the readjustment of rates westbound from Fort William is tied up with the question of through rates from eastern Canadian points, and the traffic does not originate at Fort William.

The second point of the applicants' submission deals with the rates charged from Fort William to points west of Winnipeg, which they allege are unreasonable to the extent that they exceed the ratio which rates to Winnipeg bear to the standard mileage scale. This submission deals only with the rates so far as canned goods traffic is concerned, and the question they raise, with respect to its application to all rates westbound from Fort William to points west of Winnipeg, is disposed of in the judgment of the Board under the heading of "Terminal Rates".

File No. 34123.28.2

Submissions of Eastern Canadian Preserved Foods Traffic Association and Canadian Cannery Limited, with regard to export rates on Canned Goods from Ontario points to Canadian Atlantic Ports.

The written submissions of the Eastern Canadian Preserved Foods Traffic Association and the Canadian Cannery Limited (hereinafter referred to as the applicants) dated August 11, 1925, and December 29, 1926, respectively, deal with export rates on canned goods from Ontario points to Canadian Atlantic ports. Particular reference is made to the rates from Niagara Falls, N.Y., to New York, and from Niagara Falls, Ont., to Montreal, St. John and Halifax. The 5th class rates, applicable on canned goods, in carloads, for export, are as follows:

From	To	Miles	Rate in cts. per 100 lbs.
Niagara Falls, N.Y.....	New York.....	443	32
	Montreal.....	411	37½
Niagara Falls, Ont.....	St. John.....	1,043	39½
	Halifax.....	1,211	39½

The 32 cent rate from Niagara Falls, N.Y., to New York, applies from stations in the Buffalo group and a zone including points located 30 miles east of Buffalo; for example, it applies from Ray, N.Y., 366 miles from New York.

The present basis of export class rates from Ontario points was established by Orders of the Board Nos. 586 and 641, dated July 25 and September 4, 1905, respectively. Applicants state that conditions and rates have materially changed since. The rates have changed, in that all rates throughout Canada and the United States have been increased since 1905 as a result of the increased cost of railway operation. The reduced purchasing power of the dollar, as compared with 1905, is reflected in all business activities. Applicants did not in any way elaborate what change in conditions is alleged as apart from the change in rates.

Reference is made to an increase in the differential between Niagara Falls, N.Y., and New York, and Niagara Falls, Ont., and Montreal, as existing in 1905 as compared with the present; or in other words, what is meant is the difference then and now. Applicants state in 1905 there was a spread of 3 cents to Montreal; 5 cents to St. John, and 6 cents to Halifax. At present the spread is 5½ cents to Montreal and 7½ cents to St. John and Halifax. There is nothing particularly significant in this change to which applicants draw attention. The same condition is reflected throughout the whole freight rate structure of the country as a result of the increased rate level as compared with 1905. With respect to the canned goods rate in question, the rate from Niagara Falls, N.Y., to New York in 1905 was 16 cents, to-day it is 32 cents. From Niagara Falls, Ont., to Montreal it was 19 cents in 1905 and is to-day 37½ cents. To St. John and Halifax the rates were 21 and 22 cents, respectively, in 1905; to-day the rate is 39½ cents to both points.

Applicants admit the difference in conditions existing in that portion of the United States here referred to as compared with Canada. The Eastern Canadian Preserved Foods Traffic Association state:—

They (the carriers) state that we have ignored entirely the important factors which had to be taken into consideration in fixing rates as between Niagara Falls, N.Y., and American ports and Niagara Falls, Ontario, and Canadian ports. Taking Montreal as an example for the Canadian port; we know of no factor that enters into the making of these rates that differs other than a density of traffic, which of course we appreciate is in favour of the American roads.

The Canadian Cannery state:—

... We appreciate that American lines have somewhat lower rates on account of density of traffic and that their rates cannot be taken always as a criterion for our freight rates.

The population of the state of New York is greatly in excess of the whole population of the Dominion of Canada, and the United States railways have the advantage of density of traffic, more favourable operating and climatic conditions, and cheaper fuel.

It was stated by applicants that many of the United States canneries are located at points adjacent to the seaboard, whereas in Canada, owing to climatic conditions, canning is confined largely to inland territory. However, no details were given, so that there is nothing on the record showing what

canning points in the United States are exporting canned goods or what rates they are paying; similarly, there is nothing showing what Canadian canning points are shipping canned goods for export. There are numerous canning points in Ontario located much closer to the Canadian seaboard than Niagara Falls, Ont. Whether canned goods are shipped from Niagara Falls, N.Y., for export, is not stated. The rates from Niagara Falls, Ont., were not attacked as to the unreasonableness of the rates in themselves, but on the allegation that competition makes it desirable that there should be something lower than the present rates. Applicants did not, however, make any specific application and there is nothing on the record showing what rates they consider necessary from a competitive standpoint. Quite aside from the Board's limitations with respect to establishing rates to overcome geographical disadvantages of location—which the applicants state they appreciate—the record would still be incomplete. How much export business is done by United States canneries adjacent to the Atlantic seaboard? What proportion of this might applicants reasonably expect to share? Are there other considerations apart from the question of rate that have a bearing on the situation? What reduction in rates would be necessary to give applicants an opportunity of competing? Any reduction made might be insufficient, therefore of no use and simply a paper rate. All these would be considerations particularly relevant, but no evidence is before the Board in respect to them.

During the season of lake and river navigation, Ontario shippers of canned goods forward a large share of their shipments from the canneries located at, and adjacent to, the water ports, via water lines to Montreal at lower rates than applicable by rail movement, reference being here made to domestic as well as export traffic.

While the submissions of applicants relate only to canned goods, inasmuch as the 5th class export rates apply thereon, under the basis of export class rates established from Ontario points by Orders of the Board in 1905, as already herein referred to, subject to subsequent increases authorized, the question would involve consideration of the whole Ontario export rate structure as it could not be dealt with as to canned goods alone. This is clearly indicated by the communication from The Canadian Industrial Traffic League, dated March 3, 1927, supporting the submissions of applicants. The traffic league suggest a complete revision of the Board's Orders of 1905. Those Orders dealt not only with export rates to Montreal, but also to New York and other United States Atlantic ports. The Orders prescribed revised station groupings and percentages, from Ontario points, with respect to rates based on percentages of the Chicago-New York rate. Niagara Falls, Ont., is in the 70 per cent group and the Traffic League suggests that the territory east of Port Dalhousie-Port Colborne be regrouped at 60 per cent, which is the same as the Niagara Falls-Buffalo group; with modification in other groups as well. The Niagara Falls-Buffalo group was 60 per cent at the time of issuance of the Board's Orders, and the entire situation was then carefully considered before the Ontario station groupings and percentages were prescribed. Between Buffalo or Niagara Falls, N.Y., and New York, the entire haul is over single line United States carriers, while from the Canadian territory there is involved a haul over Canadian carriers and across the international bridge before it reaches the rails of United States carriers, and what is a reasonable rate in the one case is not the criterion of a reasonable rate in the other.

I do not consider there exists any change in conditions—certainly it is not indicated on the record here—that would warrant any revision at this time of the Board's Orders of 1905 with respect to basis of export rates.

File No. 34123.29

Submissions of the Quebec Board of Trade

By written submission dated August 14, 1925, the Quebec Board of Trade endorsed the application of the Quebec Harbour Commission which is dealt with by the judgment of the Board.

Attention was also drawn in this written submission to the class rates from Quebec to Amos, Que., which, it was submitted, should be equalized with other class rates in effect from Quebec to points of similar mileage, and the comparisons given are shown below:—

FROM QUEBEC

To	Miles	1	2	3	4	5	6	7	10	Classes
		\$	\$	\$	\$	\$	\$	\$	\$	
New Castle, N.B.....	430	0.97	0.84½	0.74	0.61½	0.49	0.45½	0.36½	0.34½	per 100 lbs.
Cobourg, Ont.....	433	0.97	0.84½	0.74	0.61½	0.49	0.45½	0.36½	0.34½	"
Amos, Que.....	432	1.30	1.13	0.97	0.81½	0.65	0.61½	0.45½	0.43	"

The rates above quoted from Quebec to New Castle and Cobourg are on the basis of schedule "A", which was prescribed by Order of the Board No. 3258, dated July 6, 1907, for application from certain specified points from which there were published special local class tariffs known as town tariffs, subject, of course, to the subsequent general increases under various Orders of the Board. While Amos is specifically referred to, a similar rate situation exists with respect to stations on the same line east or west thereof, as well as in other territory. The territory in question is not within that prescribed by the Order in question as schedule "A" territory. It may be further stated in this connection that even within schedule "A" territory there are a great many rates that are not on the basis above referred to, for the reason that, as stated, said rates are published only from specified town tariff points. For example, from Wallenstein to Mattawa, Ont., 430 miles, and taking only for comparative purposes the first and fifth class rates, they are \$1.04 and 52½ cents per 100 pounds, respectively, while from Goderich to Stralak, 431 miles, the first and fifth class rates are \$1.33 and 66½ cents per 100 pounds, respectively. It will, therefore, be observed that the rate disparities pointed out by the Quebec Board of Trade also exist in other portions of Eastern Canada, and even from certain points of origin in schedule "A" territory.

From the standpoint of shipping goods from Quebec to Amos in competition with such distributing centres as Montreal or Toronto, the rate advantage is with Quebec, the comparison being as follows:—

TO AMOS

	1	2	3	4	5	6	7	10	Classes
	\$	\$	\$	\$	\$	\$	\$	\$	
From Toronto.....	1.69	1.47½	1.27½	1.06½	0.84½	0.81½	0.61½	0.59½	Per 100 lbs.
From Montreal.....	1.39	1.22	1.04½	0.87½	0.68	0.66½	0.49	0.47	"
From Quebec.....	1.30	1.13	0.97	0.81½	0.65	0.61½	0.45½	0.43	"

What is here involved, is, in principle, not dissimilar from what is raised in the submissions of the Town of Simcoe and the Canadian Cannery Limited, re so-called town tariff class rates, file numbers 34123.3 and 34123.16, which are separately reported on herein. For the reasons set out in the report in

the cases last named, and in the absence of the matter having been developed in more detail, I do not consider any direction should issue in the matter at this time. It is a question that would open up a wide field and would require a most exhaustive and lengthy study of the rates and traffic movement and much data that are not available to the Board on this record.

File 34123.30

Moose Jaw Board of Trade

The written submission of the Moose Jaw Board of Trade, dated August 13, 1925, may be summarized as follows:—

1. Opposition to any discrimination as between jobbing centres in Western Canada.
2. That the provisions of Classification No. 17 should be adhered to by all parties both in spirit and letter, it being stated it was the intention of carriers to issue commodity tariffs overriding certain provisions of the Classification, which will be favourable to the City of Winnipeg, but will offset the geographical advantages that the jobbing centres in Saskatchewan bear to the consumer.
3. That merchandise classifying 5th class and higher, in carloads, should move under class rates and not under commodity rates.
4. Special consideration of the live stock industry in Western Canada and freight rates thereon.

Dealing with the above points seriatim.

1. This has reference to the matter of terminal rates from Fort William, which is dealt with in the judgment of the Board.

2. Applicants did not develop this point of their submission. There is no evidence, or even allegation, that the provisions of Classification 17 are not adhered to. With regard to commodity tariffs overriding certain provisions of the Classification, it may be stated that it is a very general practice throughout the country to publish commodity rates which are on a lower basis than would be provided under the classification rating and the class rate tariff and, certainly, these are in the public interest. The provisions of the Railway Act as to unjust discrimination apply with equal force to commodity rates as to class rates. No evidence was submitted as to commodity rates which, it is alleged, favour Winnipeg, and are unjustly discriminatory against shipping centres in Saskatchewan, and it may be that this also has reference to the matter of Fort William terminal rates. The matter not having been developed, it cannot be further dealt with.

3. Nothing was submitted by applicants under this heading as to why commodity rates should not be permitted on traffic classifying 5th class, and in the absence of this point being developed by the applicants, the matter cannot be further dealt with.

4. The question of live stock rates is separately dealt with in connection with file 34123.1.

File No. 34123.32

Submissions of Estevan Board of Trade; Brandon Board of Trade and Civics, and Counsel for Province of Saskatchewan, re rates on Lignite Coal from the Souris Valley Field in Southern Saskatchewan.

This matter was heard at sittings of the Board in Regina June 22, 1926, Vol. 464, pages 7600 to 7655, and argument of counsel for province of Saskatchewan is in Vol. 506, pages 6199 to 6208.

As I read the evidence and the argument it is not urged that there should be any change in the present rates on lignite coal from the Souris Valley district unless there is to be a modification in the rates from Alberta points to prairie destinations east of Moose Jaw and Regina.

At page 7641, Vol. 464, the witness being Mr. Hawkinson, Secretary of the Saskatchewan Coal Operators' Association, the following discussion took place:—

Mr. McEWEN: Your main contention I understand is this, that whatever adjustment is made in rates on coal the same differential in regard to rates on your coal should be maintained?—A. That is right.

Mr. Woods: You are not asking for a greater differential as compared with Alberta lignite than now exists?

Mr. McEWEN: No, that is correct.

At page 7646, reference here being made to rates from Alberta mines as compared with those from the Souris Valley district, the following is found:—

Mr. FLINTOFF: You do not complain of the present rate relationship Mr. Hawkinson?—A. Not very strenuously. We could stand a lower rate.

In argument, at page 6206, Mr. McEwen stated:—

I did not particularly urge for lower rates in connection with the movement of this coal, at Regina, and I am not going to urge it now unless there is going to be some reduction of rates in basic commodities. If during the course of this investigation the Board comes to the conclusion that basic commodities should be granted some reduction in rates, then I wish this coal matter taken into the consideration of the Board, and facts in connection with it which were brought out at Regina borne in mind, that is, the relative value of this coal with other coals, and the fact that there must be some differential in the rates on this particular coal and in the rates on which coal of a higher grade moves.

And the following discussion is also found at pages 6206-7:—

The DEPUTY CHIEF: When you speak of rates on other basic commodities being reduced what do you mean by that, what other commodities have you in mind?

Mr. McEWEN: The province of Alberta has made an application with regard to reduced rates on coal, and the rate which they want is one which will move their steam coal particularly to the city of Winnipeg. That is the great market for Bienfait lignite coal.

The DEPUTY CHIEF: Is what you have in mind to say that if the rate from Drumheller to other points were reduced you would like a similar reduction.

Mr. McEWEN: We would like the same spread maintained between our rates and their rates.

The Board has before it, separate from the General Rate Investigation, the question of coal movement from Alberta to Ontario. I assume that any action taken in that regard would have a bearing on the rates on coal from Alberta mines to prairie destinations also, and consider that the whole question of rates on coal should, if necessary, be dealt with at a later date and independently of the General Freight Rate Investigation.

File 34123.33

Lethbridge Breweries, Ltd., Lethbridge, Alta.

What was involved in this submission was disposed of by Order No. 36911, dated October 12, 1925.

File 34123.34

Chamber of Commerce of Joliette, Que.

This is a request that Joliette be grouped with Montreal for rate-making purposes with respect to traffic between Joliette and stations west of Montreal in Ontario, also Western Canada. The matter was spoken to at sittings of the Board in Montreal on January 8, 1926, Vol. 449, pages 304-341.

Joliette is situated on both the Canadian Pacific and the Canadian National Railways, northeast of Montreal. From Montreal to Joliette via Canadian

National Railways, the distance is 37 miles, and via the Canadian Pacific Railway 55 miles. It was stated by Mr. Guilbault, K.C., representing the town of Joliette, that the distance via the Canadian National Railways from Ottawa to Montreal, as compared with Ottawa to Joliette, is about 13 miles farther to the point last named, and, in view of this small difference in mileage, it was submitted that Joliette might properly be grouped with Montreal for rate making purposes. As a matter of fact, the difference in mileage is 20.4 miles. Representatives of the railway companies stated that with respect to traffic between Joliette and points in Ontario, this would not be routed via Ottawa, so that, based on the mileage via which traffic is handled, there is a considerably greater difference in mileage than represented merely by taking the difference from Ottawa as between Montreal and Joliette. Further, when computing mileage via Ottawa to points in western Ontario the distance from Joliette is actually greater than through Montreal. Via the Canadian Pacific Railway, the distance from Joliette to Toronto via Montreal is 399 miles, and via Ottawa, 406 miles. Via the Canadian National Railways, the distance Joliette to Toronto via Montreal is 371 miles and via Ottawa 374 miles. The distance Toronto to Montreal is 334 miles via the Canadian National Railways and 344 miles via Canadian Pacific Railway.

With regard, however, to the class rate traffic, the rates between points west of Montreal and stations east and south of Montreal are not predicated on a strict mileage basis. The territory is grouped, and under any group rate system, mileage is not the sole controlling factor, as numerous stations with varying mileages are included in the same group.

To and from points in Ontario and stations in Quebec, west and east of Hull, and east and south of Montreal, on the lines of the Canadian National and Canadian Pacific companies, the grouping of territory was defined and prescribed by the Board by its Order No. 3258, dated July 6, 1907, in the so-called International Rates Case. The grouping and scaling there fixed was as follows:—

To—

Aylmer	4 cents 1st class over Hull
Gatineau to Buckingham, inclusive	6 cents 1st class over Hull
East of Buckingham Junction to and including St. Augustine; north and south of St. Therese Junction to and including St. Jerome and St. Eustache	8 cents 1st class over Montreal
St. Therese Junction to Ste. Rose, inclusive	4 cents 1st class over Montreal
St. Vincent de Paul to Joliette, inclusive	4 cents 1st class over Montreal
Lanoraie to Three Rivers, inclusive, including Berthier	8 cents 1st class over Montreal
East of Three Rivers to Quebec, inclusive	10 cents 1st class over Montreal
East and South of Montreal to and including St. Rosalie, St. Johns, St. Isidore, Howick Junction and Cecile Junction	4 cents 1st class over Montreal
Doucets Landing, Victoriaville, Dixville and east of St. Rosalie, also south of points named in preceding group (C.P.R. Group to correspond)	8 cents 1st class over Montreal
East of Victoriaville to Point Levis	10 cents 1st class over Montreal

As a result of the percentage increases in rates since 1907 the first class rate bases over Hull or Montreal are now higher than above set out.

With reference to rates between Eastern Canada and points west of Fort William, the present station grouping in Eastern Canada was last under review by the Board in 1922, and some modification was prescribed, see *re* Freight Tolls, 1922, Vol. XII, Board's Judgments, Orders, Regulations and Rulings, pages 69 and 70. With respect to rates to and from Western Canada, Joliette, 37 miles from Montreal via the Canadian National Railways, is in the same group with other stations on the Canadian National Railways at distances from Montreal varying from seven to seventy-two miles. On the Canadian Pacific Railway, Joliette is in the same group with other stations situated at distances from Montreal varying from 22 to 101 miles.

Most adjustments of rates on a group basis result in some inequalities when distance alone is considered, but such inequalities are not of necessity unreasonable or unjust. Under any group adjustment, lines must be drawn somewhere, and the difference in distance between the most distant point in one group and the least distant point in the next more distant group, must be comparatively small; further, it necessarily follows that even within the same group, rates to the nearer points on the edge of the group are lower, distance considered, than to or from other points in the same group. Under these circumstances, in considering adjustment of group rates, difference in distance between selected points cannot be regarded as controlling, and the reasonableness of such rates must be judged by average conditions, because a comparison made between specific points in one group, and nearby points in another group, does not reflect the relation as a whole.

Inasmuch as there are no stations east or south of Montreal that are included in the Montreal group, it is obvious that the addition of Joliette to the Montreal group would involve an entire regrouping of said territory. It would also involve an appreciable reduction in the revenue of the carriers as, if Joliette were added to the Montreal group, there are numerous other stations that would have to be similarly included. Then, again, stations just east or south of the newly constructed Montreal group would, of course, demand a revision of their rates. Groups long maintained are presumably fair, and should not be disturbed unless substantial justice requires it. The present group arrangement has not been the subject of complaint from other points or territory in the province of Quebec, and I do not consider on the record here that a direction should be made for any change of such far-reaching character as would be involved by giving effect to the application.

File 34123.37

Application of Central Creameries, Limited, Calgary, Alberta, for reduction in rate on butter, carloads, from Calgary to Vancouver

This is an application for a reduction in the current rate on butter, in carloads, from Calgary, Alberta, to Vancouver, B.C. The application was first covered by written submission dated August 14, 1925; it was spoken to at sittings of the Board at Calgary on the 2nd of July, 1926 (Vol. 467, pages 8380-8397); and at the final hearing on March 29, 1927, argument on this application was submitted by counsel for the province of Alberta (Vol. 505, pages 5716-5719).

In the written submission, and at the Calgary sittings, applicant alleged that the present rate is excessive and stated this was evidenced by the rate published by the Canadian Pacific Railway on eggs, in carloads, from Vancouver to Edmonton. In other words, the rate on eggs, last mentioned, was stated by applicant to be the basis of his allegation that the present rate on butter from Calgary to Vancouver is excessive.

In the Canadian Freight Classification, eggs are classified fourth class, carload minimum, weight 24,000 pounds; butter is classified third class, carload minimum weight 20,000 pounds. The fourth class rate from Vancouver to Calgary is \$1.10 per 100 pounds, and to Edmonton it is \$1.25 per 100 pounds. The third class rate from Calgary to Vancouver is \$1.45 per 100 pounds, but a commodity rate of \$1.37 per 100 pounds is in force on butter, in carloads, from Calgary to Vancouver. The Canadian National Railway publish a number of competitive commodity rates from Vancouver to Edmonton and Calgary on the basis of the lower Vancouver-Calgary class rates on the same articles. Effective November 26, 1924, the Canadian National Railway published a competitive commodity rate of \$1.10 per 100 pounds on eggs, in carloads, from Vancouver to Edmonton. The Canadian Pacific Railway met this competition

by publishing the same rate. The situation is that, with respect to commodities moving in volume, there is a parity of rates maintained between Calgary and Edmonton and Vancouver. The distance from Edmonton to Vancouver via Canadian National Railways is 766 miles, and via Canadian Pacific Railway, 836 miles. From Calgary to Vancouver via Canadian Pacific Railway is 642 miles and via Canadian National Railways is 996 miles. The provisions of section 329 of the Railway Act enable the Canadian Pacific Railway to publish a competitive rate from Edmonton to Vancouver to meet that of the Canadian National Railways, without applying it to or from intermediate points; similarly, it permits the Canadian National Railways to publish via its longer mileage from Calgary to Vancouver, competitive rates on the same basis as established by the Canadian Pacific Railway between the same points.

The Railway Act specifically authorizes the establishment of competitive rates which shall not be subject to the long and short haul clause under the provisions of the Act and the Board has always held, and it is set out in numerous Judgments that have been issued from time to time, that such competitive rates, made under conditions which vary in almost every instance and are frequently very much below the normal basis, cannot properly be taken as a yardstick by which to measure the reasonableness of rates *per se*. If they could, then all the numerous higher normal rates in effect on commodities similarly classified could be immediately condemned and the result would make for a rigidity in the freight rate structure of the country that would be extremely detrimental to the shipping public.

While it was stated at the Calgary sittings (page 8383) that the application concerned solely the rate on butter between Calgary and Vancouver, and did not include points outside of Calgary, in the course of the argument it was suggested that the matter be considered from the standpoint of reducing the classification rating on butter, in carloads, from third to fourth class, or the same rating as applicable on eggs. This, of course, would make the reduction applicable throughout Canada, east and west. While some comparison was made between eggs and butter, with respect to value, the matter was not fully developed and the record furnishes nothing conclusive on this point. They are not commodities which compete with each other. Applicants expressed their willingness to have the carload minimum weight on butter in the Freight Classification increased to 24,000 pounds. With regard to this proposition of applicants, however, it may be stated that when Canadian Freight Classification No. 17 was before the Board for approval, a carload minimum weight of 24,000 pounds was proposed on butter by the carriers, but this met with much opposition both in Western and Eastern Canada and the 20,000 pounds minimum was continued; so that obviously applicants are not in agreement with many other shippers of butter with respect to the matter of carload minimum weight. The classification rating on butter was fully considered at that time and the present rating was held by the Board to be justified (see Judgment *re* proposed Canadian Freight Classification No. 17, Volume XV, Board's Judgments, Orders, Regulations and Rulings, at page 199).

On the record here, the Board would not be warranted in directing any change in either the classification rating, or the present commodity rate on butter from Calgary to Vancouver, it not having been shown that the latter is unreasonable *per se*.

File 34123.37.1

Submission of National Dairy Council of Canada for reduction in freight rates on Butter and Cheese.

The National Dairy Council of Canada filed with the Board a printed submission dated August 15, 1925, making application for a reduction in freight

rates on butter and cheese. This application, so far as it relates to the rates on butter from points in the provinces of Manitoba, Saskatchewan and Alberta, was spoken to at sittings of the Board held in Winnipeg on June 14 and 15, 1926. The application was endorsed by counsel for the provinces of Manitoba, Saskatchewan and Alberta, also by the Canadian Council of Agriculture. Application for reduced rates on butter was included in the separate submissions filed by counsel for the three provinces named, which will be herein considered and dealt with along with the submission of the National Dairy Council. The submission of counsel for the province of Manitoba dated August 21, 1925, set out:—

That mixed farming has become a very important industry in Manitoba; that with the increased volume of business, lower rates outward should prevail on cattle, sheep, hogs and dairy produce of all kinds.

The supplementary submission of counsel for the Province of Saskatchewan dated May 3, 1926, read as follows with regard to butter:—

That prevailing rates on butter, eggs, poultry and poultry products moving from points in the Province of Saskatchewan for consumption in Canada and to Montreal and Vancouver for export are excessive having in mind the increased production and the volume of these commodities, the ever increasing exportable surplus, the lower prices obtaining in domestic and export markets, the substantial increases in rates allowed during a period of falling prices, the competition of other countries in our own and export markets and the desirability as stated in Order in Council P.C. 886 of assisting the basic industry of agriculture.

The Government of the province of Saskatchewan asks:—

(a) Lower commodity rates on butter, eggs, poultry and poultry products moving to Toronto, Montreal, and all points east for domestic consumption.

(b) Special export rates lower than existing rates on butter, poultry and poultry products to Montreal and other eastern points for export.

(c) A special commodity rate on butter from Saskatchewan stations to Pacific coast points for export to Japan and other Far Eastern points, and to Great Britain through the Panama canal.

(d) That local rates on butter, eggs, poultry, and fresh meats east and west be equalized, the prevailing rates being from 6 per cent to 57 per cent higher in prairie than in eastern territory.

The printed submission of counsel for the province of Alberta asks:—

5. That in order to ensure the freest possible interchange of commodities between the provinces of Canada and the expansion of its trade, having due regard to the needs of the basic industry of agriculture, there should be made effective a special commodity rate on butter from Alberta shipping points to cover minimum car shipments of fifty thousand pounds and twenty-four thousand pounds to Montreal and other eastern Canadian points, and also to Pacific coast points, on such a basis as will enable the Alberta producer to compete favourable in these markets.

6. That in order to encourage the movement of traffic through Canadian seaports there should be made effective a lower rate on butter via Montreal and other Atlantic ports than at present exists and that a favourable export rate on butter via Pacific coast points should be established and made effective. Exhibit 12 shows what the export rate on butter would be to Vancouver based on the rate in effect on the same commodity from Toronto to Montreal for export.

Additional evidence on behalf of the province of Alberta was submitted at Calgary on July 2, 1926 (Vol. 467). The evidence of witness for the railway companies was given at Ottawa, March 10, 1927 (Vol. 502, p. 4680-4701). The argument of counsel for the province of Alberta is in Vol. 505, p. 5688-5697; that of counsel for the province of Saskatchewan in Vol. 506, p. 6191-6199; and that of counsel for the province of Manitoba in Vol. 507, p. 6491-2. In his argument at page 5688 (Vol. 505), counsel for the province of Alberta defined and confined the scope of his submission, as already above quoted, as follows:—

Now, the next one that I am taking up is the rate on butter to Vancouver, and that will be found at Nos. 5 and 6 of the particular items of Alberta's Case, but I want to point

out to the Board that I am confining, so far as this argument goes, my application to the rate to Vancouver on butter, although the language of sections 5 and 6 is somewhat broader than that.

Reference is made to the desirability of assisting the basic industry of agriculture and encouraging the movement of traffic through Canadian ports. A good deal of evidence was given, and a considerable number of exhibits were filed, showing the position and development of the dairy industry in the three Prairie Provinces. Exhibits 8, 9, and 10, filed by the National Dairy Council, contain statistics showing the production of creamery butter, but do not show the value. The figures given below, showing the production and value of creamery butter for the three Prairie Provinces, are taken from the records of the Dominion Bureau of Statistics. With regard to the quantity of production in pounds, there are only a few very minor differences for some of the years between the figures in these exhibits and the records of the Bureau of Statistics:—

MANITOBA

Year	Creamery Butter		
	Lb.	\$	Cents per lb.
1900.....	1,557,010	292,247	18.76
1907.....	1,561,398	388,427	24.87
1910.....	2,050,487	511,972	24.96
1915.....	5,839,667	1,693,503	28.99
1916.....	6,574,510	2,038,109	31.00
1917.....	7,050,921	2,595,472	36.80
1918.....	8,436,962	3,897,476	46.19
1919.....	8,268,342	4,350,693	52.61
1920.....	7,578,549	4,282,731	56.51
1921.....	8,541,095	3,253,057	38.08
1922.....	10,559,601	3,603,491	34.12
1923.....	10,730,060	3,662,444	34.13
1924.....	12,632,814	4,160,707	32.93
1925.....	13,663,312	4,909,958	35.93

SASKATCHEWAN

1900.....	143,645	29,362	20.44
1907.....	132,803	36,599	27.55
1910.....	1,548,696	381,809	24.65
1915.....	3,811,014	1,055,000	27.68
1916.....	4,310,699	1,338,180	31.04
1917.....	4,220,758	1,575,965	37.33
1918.....	5,009,016	2,221,403	44.34
1919.....	6,622,572	3,495,172	52.77
1920.....	6,638,656	3,727,140	56.14
1921.....	7,030,053	2,552,698	36.31
1922.....	8,901,144	3,066,573	34.45
1923.....	10,867,010	3,632,377	34.42
1924.....	13,543,001	4,378,106	32.32
1925.....	15,946,233	5,855,979	36.72

ALBERTA

1900.....	601,489	123,305	20.49
1907.....	1,507,697	362,782	24.06
1910.....	2,149,121	533,422	24.82
1915.....	7,544,148	2,021,448	26.79
1916.....	8,521,784	2,619,248	30.72
1917.....	8,943,971	3,414,541	38.17
1918.....	9,053,237	4,025,851	44.46
1919.....	11,822,890	6,132,733	51.87
1920.....	11,821,291	6,555,509	55.45
1921.....	13,048,493	4,543,007	34.81
1922.....	15,417,070	5,126,844	33.25
1923.....	17,868,853	5,891,186	32.96
1924.....	22,339,857	7,059,630	31.15
1925.....	19,630,101	6,959,059	35.45

Figures for 1926 are not available.

With regard to the province of Manitoba, Mr. L. A. Gibson, Dairy Commissioner, stated (Vol. 463, p. 6966) that, "This year the way it is going at the present time we will show a larger increase than in 1925, probably a million pounds more, probably fourteen and three-quarters or fifteen million pounds for 1926." Mr. Reid, Dairy Commissioner for the province of Saskatchewan, stated (Vol. 463, p. 6978):—

During the first five months of 1926 there were 5,109,809 pounds of butter manufactured. This is an increase of 31.3 per cent over the same period for 1925, and there is every indication of a large increase for the whole year, and we expect the total make for 1926 to be approximately 17,000,000.

Counsel for the National Dairy Council read into the record letter from the Dairy Commissioner of the province of Alberta, in which the following statement appears (Vol. 463, p. 6999):—

You will note that there was a temporary reduction in last year's output, but if the records that we have for the cream supplied to creameries during the month of May may be taken as an indication, we should this year have an increase of somewhere between twenty and thirty per cent in the creamery butter output for 1926 over that of the previous year.

Exhibit 4 shows exports of Canadian butter to Great Britain and value for the past six years as follows:—

Year ending Dec. 31—	lb.	\$
1920.....	2,735,328	1,568,318
1921.....	4,705,564	1,918,012
1922.....	17,527,607	6,429,378
1923.....	4,365,597	1,519,849
1924.....	15,236,116	5,405,608
Fiscal year ending March 31, 1926.....	18,110,399	6,747,115

There is also shown exportation of Canadian butter from the port of Vancouver as follows:—

Year ending March 31—	lb.	\$
1922.....	348,678	129,837
1923.....	483,264	190,681
1924.....	1,494,019	526,737
1925.....	1,847,854	646,291
1926.....	1,268,899	479,047

The exhibit further states:—

In dealing with the exportation of Canadian butter via Vancouver the development of a market in Japan is worthy of note. This is shown by the following figures from the Dominion Bureau of Statistics:—

EXPORTATION TO JAPAN		
Year ending Dec. 31—	lb.	\$
1920.....	448	270
1921.....	5,351	2,445
1922.....	219,270	90,986
1923.....	382,007	149,306
1924.....	566,708	207,901
Fiscal year ending March 31, 1926.....	306,308	126,529

The following is taken from exhibit 8 prepared by Dairy Commissioner Gibson of the Department of Agriculture, province of Manitoba.

The amount of creamery butter shipped out of the province to points in Eastern Canada, the Old Country and a few shipments to Calgary and Vancouver—400 fifty-six pound boxes to each car—is as follows:—

Year	Carloads	Year	Carloads
1915.....	50	1921.....	108
1916.....	68	1922.....	115
1917.....	96	1923.....	180
1918.....	175	1924.....	198
1919.....	153	1925.....	315
1920.....	134		

With regard to the province of Saskatchewan, the following is contained in exhibit 9:—

A review of the above figures showing a substantial and regular increase from year to year in creamery output each year from 1920 to date must be accepted as conclusive evidence of the stability of the dairy industry in the province.

During the first five months of 1926 there were 5,109,809 pounds of butter manufactured. This is an increase of 31.3 per cent over the same period for 1925 and there is every indication of a large increase for the whole year.

A further evidence that dairying is not only here to stay but will assuredly continue to gain in favour and volume of production may be found in the increased number of farmers patronizing creameries of the province from year to year. The following are the number of creamery patrons for the past six years:—

1920.....	20,000	1923.....	36,000
1921.....	22,000	1924.....	38,000
1922.....	28,000	1925.....	45,000

The reports for the current year to date also show the industry in a strong position.

Below is shown the amount of creamery butter shipped out from Saskatchewan 1916 to 1925 with the percentage increase and per cent of total make exported:—

PERCENTAGE OF TOTAL PRODUCTION EXPORTED

Year	Exported from Saskatchewan	Percentage of total make exported
1916.....	1,000,000	23.0
1917.....	1,500,000	35.6
1918.....	2,425,000	48.4
1919.....	2,600,000	39.2
1920.....	3,318,500	49.9
1921.....	3,830,000	54.4
1922.....	5,000,000	56.1
1923.....	7,000,000	64.4
1924.....	9,500,000	69.9
1925.....	12,357,744	77.4

Similar details are not on record for the province of Alberta, but it is stated (exhibit 10) that some 3,000,000 pounds were exported in 1925.

Exhibit 11 covers a statement of imports of butter as follows:—

STATEMENT OF IMPORTS OF BUTTER FROM THE UNITED STATES, AUSTRALIA AND NEW ZEALAND, ENTERED FOR CONSUMPTION IN CANADA DURING THE FISCAL YEARS ENDING MARCH, 1924, 1925 AND 1926

Fiscal Year	United States		Australia		New Zealand	
	Pound	Value	Pound	Value	Pound	Value
1924.....	165,801	\$57,564			1,296,707	\$512,888
1925.....	23,853	10,567			162,848	59,579
1926.....	73,930	29,118	2,485,502	\$910,814	2,342,966	928,395

STATEMENT OF IMPORTS OF BUTTER FROM AUSTRALIA AND NEW ZEALAND ENTERED FOR CONSUMPTION IN CANADA FROM OCTOBER 1, 1925, TO APRIL 30, 1926

Country	Lb.	Value
Australia.....	2,863,998	\$1,047,145
New Zealand.....	2,876,142	1,151,549

Reference was made to the curtailment of the exportation of butter to the United States on account of the Fordney Tariff, but detailed figures were not given. According to the Canada Year Book 1925, page 476, exports of butter from Canada to the United States, years 1922 to 1925, were as follows:—

Year	Lbs.
1922.....	3,032,939
1923.....	2,423,086
1924.....	6,394,927
1925.....	3,437,690

Reference was also made to the probable increase in importations from Australia and New Zealand as a result of the trade agreement brought into operation October 1, 1925, which reduces the duty from Australia from 4 cents to 1 cent per pound, and from New Zealand from 3 cents to 1 cent per pound. It was admitted, with regard to the importations from Australia and New Zealand, that this butter had entered Canada at the period of year when Canadian production was practically at a standstill and the prices usually high, and that a very negligible quantity was marketed in the Prairie Provinces. In his argument at page 6196, Vol. 506, counsel for the province of Saskatchewan stated: "There is no dangerous situation at present, I think, with regard to imports of Australian and New Zealand butter." Later returns covering importations of butter into Canada, as taken from monthly report of trade of Canada, are as follows:—

	From New Zealand lbs.	From Australia lbs.
January, 1927.....	729,288	.....
February, 1927.....	1,563,184	56,000
March, 1927.....	1,710,688	234,808
	<hr/>	<hr/>
Twelve months ending March, 1927.....	4,003,160	290,808
	4,904,536	801,324

The volume of importation represents a small figure when compared with the total production of butter in Canada, which is given as 269,494,967 pounds for 1925.

Some data were submitted relating to cost of transportation of butter to Great Britain from other competitive butter producing countries, namely, Australia, New Zealand, Denmark, Argentine, Russia, Sweden and Netherlands, but there was some question as to the accuracy of some of the figures and they were not conclusive. In any event it transcends the functions and power of the Board to endeavour to adjust that portion of the through transportation represented by the rail freight rates in Canada, and change them from time to time, so that the Canadian producers' cost of transportation to Great Britain would not exceed that from competing countries; and, furthermore, the proposition would be impracticable, owing to the rates by water transportation from such countries being subject to constant fluctuation, as well as the wide variance as between different competing countries.

Dealing further with the position of the industry, Mr. Reid, Dairy Commissioner for Saskatchewan, and who is also Secretary of the Saskatchewan Dairy Association, stated (Vol. 463, p. 6978) that the figures showing a substantial and regular increase from year to year in creamery output must be accepted as conclusive evidence of the stability of the dairy industry in the province. Again, p. 6992, Mr. Reid replied to inquiry of Deputy Chief Commissioner as follows:—

THE DEPUTY CHIEF: Q. Would you say that the Dairy industry is a profitable industry as a whole, but that there might be instances of people who on account of conditions under which they operate or on account of their attitude towards it, lose money; but on the whole the Dairying Industry is a paying proposition, is it not?—A. I would say undoubtedly it is a paying proposition.

While the price of butter has declined considerably from its peak price, it is stated the cost of production has also been reduced. Mr. McKay, Manager of the Manitoba Co-operative Dairies, at page 7026, Vol. 463, stated: "He (the farmer) is receiving more to-day in proportion than he was at the high period, because at the high period operating costs were also high." He also stated at page 7025 that the cost of manufacture has decreased in the last four or five years.

With regard to that portion of the submission relating to "the encouragement of the movement of traffic through Canadian ports," it may be pointed out that in so far as this involves the question of adjusting rates so as to divert the export movement of butter through Canadian ports instead of through United States ports, there is no allegation or evidence that any of this export butter traffic moves through other than Canadian ports.

Taking typical shipping points, the situation with regard to the butter rates here in question may be summarized as follows:

From	To VANCOUVER			
	(Rates in cents per 100 lbs.)			
	1915	Peak, 1920	Present rate	
			Class	Com.
Calgary.....	91	154	145	137
Edmonton.....	91	154	166	137
Moose Jaw.....	142	231½	201	192½
Winnipeg.....	147	248½	251	221

From	To MONTREAL			
	(Rates in cents per 100 lbs.)			
	1915	Peak, 1920	Present rate	
			Local	Export
Calgary.....	194	345	307½	246
Edmonton.....	194	345	307½	246
Moose Jaw.....	154	277½	247½	210
Winnipeg.....	108	200	178½	161

Generally speaking, in comparison with other traffic moving under class or commodity rates, butter has not been subjected to any greater increase and has received equal decreases since the peak in 1920. The very gratifying and marked development of the dairy industry in the three Prairie Provinces was pretty fully set out on the record by counsel for the applicants and above summarized. There was some discussion as to whether the development of the industry had been hampered by the freight rates on butter. On this point the following excerpt from the record is quoted (Vol. 463, p. 7037 *et seq.*):—

The DEPUTY CHIEF: Mr. Scott, I wonder if you would follow me along this line, and if you do not I would like to invite your views on the subject. When the Order in Council ordered us to do our best to encourage the interchange of commodities, and the development of the agricultural industry, we received submissions from the various sections of the country, and particularly from the agricultural industry, contending that the rates are injurious to their welfare. In this instance we have received a submission, the first part of which exemplifies the wonderful developments that have taken place in the dairy industry in the west in recent years, and I invite your view on this point—the rate which is being charged by the transportation companies is in no way detrimental to the development of the industry, not only from the point of view of competition, but from the point of view of hindrance to further development of the industry as well. Therefore, so far as I can follow the argument, it would seem to me that the whole thing boils down to a question of the reasonableness of the rates in themselves as compared with the services rendered by the transportation companies, and in that respect I do not believe that the Order in Council helps us very much unless you can show that the rates in themselves at the present time hinder the development of the industry, or hamper it in its competition.

Mr. Scott: I cannot say that the rates that now exist are so high that they are preventing development, because that is not the fact. The dairying industry is growing very fast. Our reason for emphasizing that growth and that development is, because it is a

recognized principle in rate making, that the greater the volume the lower the rate. If the rates were fair when we had a much less volume, now that the volume has increased as much as it has, we are entitled to lower rates.

The DEPUTY CHIEF: I follow you there. I think this exemplifies it so much more, that the problem boils itself down to a question of comparing rates enjoyed by the transportation companies on butter and other dairying products, as compared with rates charged on other commodities. Is that not the case?

Mr. SCOTT: Yes.

The DEPUTY CHIEF: And that is fairly a question of the reasonableness of the rates, in itself?

Mr. SCOTT: Yes.

At page 7027, Vol. 463, Mr. McKay, Manager of the Manitoba Co-operative Dairies, being the witness, was asked by the counsel for the province of Manitoba whether the reduction made in freight rates on butter in 1922 had any effect, and the witness replied: "Well, that is a very difficult question to answer definitely."

In his printed submission, counsel for the National Dairy Council stated:—

According to the principles of rate making the volume of the commodity moving and the value of the commodity are two important elements to be considered in estimating the reasonableness of the rates charged by a railway company for hauling the commodity in question.

During the past few years the production, consumption in Canada, and the exportation from Canada of butter has greatly increased, therefore, the volume of butter transported by the railways has also greatly increased.

During the same time the price of butter in Canada has been greatly reduced and the railway rates for hauling butter in Canada for both domestic consumption and export have been greatly increased.

It will be noted reference was made to increases in freight rates during the same period of time that the price of butter has been materially reduced. Similar reference is made in the submission of counsel for Saskatchewan. For example, basing on the wholesale price of butter per pound in Winnipeg, it was stated "the wholesale price to-day is 8 cents per pound less than it was in 1918 before any increases were put in effect by the railways" (Vol. 463, p. 6963). To take 1918 as the base for price comparison does not place the situation in proper perspective, for the reason that prices of commodities advanced very materially, and were in force a considerable period of time before freight rates were advanced. The first freight rate increase after 1914 took effect March 15, 1918, followed by further increases in August, 1918, and September, 1920, with reductions January 1, 1921, and December 1, 1921. There was a subsequent decrease in August, 1922, on a limited list of certain basic commodities, but this did not affect butter. The price movement, in the case of butter, is already shown herein in connection with the statistics as to production, but is reproduced below for ready reference:—

Year	Average value in cents per pound		
	Manitoba	Saskatchewan	Alberta
1915.....	28.99	27.68	26.79
1916.....	31.00	31.04	30.72
1917.....	36.80	37.33	38.17
1918.....	46.19	44.34	44.46
1919.....	52.61	52.77	51.87
1920.....	56.51	56.14	55.45
1921.....	38.08	36.31	34.81
1922.....	34.12	34.45	33.25
1923.....	34.13	34.42	32.96
1924.....	32.93	33.32	31.15
1925.....	35.93	36.72	35.45

Taking Manitoba, the price had advanced from 28·99 cents in 1915, to 46·19 cents in 1918 before there was an increase in freight rate; in the case of Saskatchewan the advance during the same period was from 27·68 to 44·34 cents; and in Alberta from 26·79 to 44·46 cents. The peak prices were reached in 1920.

Freight rates fixed to bear a relationship to the fluctuations in the price of commodities would have no permanency, nor would they necessarily have any relation to the cost of service, or other factors that are controlling in the establishment of rates, and this has never been accepted as a valid or proper principle of rate-making. The following excerpt from the Board's judgment in the complaint of the National Dairy Council of Canada on behalf of the Manufacturers' section of the Alberta Dairymen's Association *re* freight rates on butter east and west of Calgary and Edmonton (Vol. XII, Board's Judgments, Orders, Regulations and Rulings, p. 146) is particularly relevant on this point:—

The application was, in substance, the contention that because the selling price of butter had gone down since the rates were increased the rates should be accordingly reduced.

The principle of charging what the traffic will bear is one of the factors which has been recognized in connection with rate regulation. At the same time, it has not been accepted as the only factor. If a reduction in the price of a commodity is to automatically bring with it a reduction in the rate, it would logically follow that an increase in the price of a commodity would automatically carry with it an increase in the rate. This principle has not been accepted by the Board as valid. The mere ability of an article to pay, aside from the question of whether the increase in revenue to be derived from the increased rate is justifiably necessary, is not a conclusive justification for an increase in rate. In the increase in rates which Canada has had to face, the increase in rates was not made at the same time as prices went up. A considerable period of time elapsed before the rates were increased, and the justification for the increase was the increased cost to which the railways were subjected.

Exhibit 12 filed by the National Dairy Council shows export and domestic rates from prairie points to Montreal and Vancouver on a wide range of articles. This comparison does not provide the Board with anything determinative as to the reasonableness of the rates on butter. Generally speaking, there is no analogy whatever between the articles compared, which are widely different in character, take different classification ratings, and have a wide range in values, although the values were not shown. For example, obviously quite different factors would be considered in establishing commodity rates on such articles as returned empty carriers, scrap paper, scrap rubber, stone, potatoes, lumber, bags and bagging, iron or steel angles or bars, paper bags, cereals, and many others enumerated, than would be given weight in the fixation of rates on butter. The majority of the articles enumerated are not of a perishable nature and are handled in ordinary box car service. The conditions with regard to the handling of butter are quite dissimilar, as it is a commodity that must be handled in refrigerator cars that are specially cleaned for the purpose. A comparison with packing house products leaves out of consideration that the carload rating on the latter is 5th class as compared with 3rd class on butter. The present classification rating on butter was under consideration by the Board when Canadian Freight Classification No. 17 was before it for approval, and the Board found that the present rating was justified (Vol. XV, Board's Judgments, Orders, Regulations and Rulings, p. 199).

In exhibit 13 compiled by Mr. Shiels for the Western Canada Dairy Association, numerous computations and comparisons were shown, and there were set out statements of what it was alleged the rates on butter would be if based on the gross ton mile cost figures of the Canadian Pacific Railway, plus 50 per cent to provide for special equipment and profit. Under Mr. Shiels' method of calculation he produced rates very much below those now in force. Mr. Shiels stated that he had used the gross ton mile figures shown in statement produced by the Canadian Pacific Railway, pursuant to request of counsel

for British Columbia (exhibit F.H. 98, p. 17); for the tare weight of the car a figure of 20 tons had been taken; and that nothing had been included to cover the return empty haul. The gross ton mile cost varies in the different railway operating districts and it developed that in computing the cost, say from Calgary to Montreal, Mr. Shiels had not used the operating district mileage of the railway for the various districts, and subsequently an amended exhibit was filed. Mr. Shiels stated the "plus 50 per cent" was allowed to cover railway operating costs which were not allocated between districts and, therefore, not included in the gross ton mile figures supplied by the Canadian Pacific Railway; profit; cost of special equipment; and "those items that I did not understand." Later, at the final hearing, a second amended exhibit was filed in which the calculation was based on a tare weight of 31 tons.

Counsel for the railway pointed out that when computing gross ton mile cost figures on any particular movement, they have to be applied first on the gross ton miles hauled in the loaded movement, and then there has to be added to this the gross ton mile cost for the tare weight of the car for the percentage relationship of empty to loaded freight car miles by districts. This is illustrated at page 57 of exhibit F.H. 98, in conjunction with the data shown on page 56 of the same exhibit. While a tare weight of 20 tons was first taken by Mr. Shiels, and later, a second amended exhibit was filed, based on tare weight of 31 tons, the railway stated the average tare weight of the refrigerator cars used in this butter traffic is 62,000 pounds, without ice, and 69,000 pounds with ice; further, that so far as this particular movement is concerned, returned empty car haul would represent approximately 75 per cent of the loaded car haul.

With regard, however, to the gross ton mile figures supplied counsel for British Columbia and used by Mr. Shiels in this exhibit, Mr. Lloyd, Assistant Comptroller of the Canadian Pacific Railway, under cross-examination by counsel for British Columbia, pointed out that these were not a proper measure of the actual cost of handling revenue freight traffic, or any basis for computing a freight rate, for the reason that they did not include certain items of operating expenses—some \$12,000,000—that were not allocated as between districts and, consequently, not included in the gross ton mile figures shown in exhibit F.H. 98; that they included caboose gross ton miles, also the gross ton miles of the non-revenue freight handled, which is 15 per cent of the freight gross ton miles on western lines and 10 per cent on eastern lines, and which is an overhead on the revenue traffic; that they did not include anything for fixed charges, dividends, or any requirements over and above operating cost. On February 1, Vol. 495, p. 1490, exhibit F.H. 169 was filed by the Canadian Pacific Railway, showing that by making the necessary deductions, and to provide for net earnings at a rate of 5.75 per cent, the gross ton mile figures supplied counsel for British Columbia represented only 54.2 per cent of the requirements, or, as applied to freight traffic, it would be necessary to increase the total system gross ton mile cost figure for 1925 of .323 cents by 84.5 per cent.

Then, it must be further borne in mind that this is an "average" gross ton mile figure for all commodities ranging from sand to silk. Obviously, such average figure could not be used without modification, up and down, when applied to particular commodity movements. The proposed rates submitted by Mr. Shiels cannot, therefore, be given any weight, containing as they do so many elements of error. Counsel for the National Dairy Council stated he was not prepared to suggest that the rates should be those shown by Mr. Shiels (Vol. 463, p. 7116) nor did he say what he considered the rates should be. During the argument, counsel for the province of Saskatchewan was asked what he submitted the rates to Montreal should be, and he stated he was not

prepared to answer that question, but he did suggest that consideration might be given to a reduction in the carload minimum weight of 50,000 pounds which applies under the commodity rates.

As already referred to herein, in his argument counsel for the province of Alberta confined his application to the rates on butter to Vancouver, and after alluding to the exhibits filed at Calgary, in which suggested rates were set out, asked the Board to direct its consideration to what he described as an alternative suggestion which he put forward, urging that it had much merit behind it. His proposition was as follows: Butter classifies 3rd class in carloads; the 3rd class standard mileage rate London to Montreal, 455 miles, produces a rate per ton per mile of 4.68 cents. The 3rd class standard mileage rate Calgary to Vancouver, 642 miles, produces a rate per ton per mile of 5.33 cents. He stated, "I am not making any point as to our being entitled to a less ton mile rate on account of our longer mileage; I am taking it as though they were the same mileage." 5.33 cents is 14 per cent higher than 4.68 cents, so that taking the standard mileage rates as a comparative basis, east and west, the ton mile basis in the west is 14 per cent higher than in the east, consequently the rate on butter from Calgary to Vancouver should not be higher than 14 per cent more than the eastern rate per ton per mile. He next took what he described as the commodity rate on butter from London to Montreal which produced a rate of 2.94 cents per ton per mile, 14 per cent of which equals .41 of a cent; 2.94 cents plus .41 cent equals 3.35 cents, which rate per ton per mile would produce a rate from Calgary to Vancouver of \$1.08 per 100 pounds, which is the rate applied for.

The London-Montreal calculation should have been based on 444 miles, instead of 455 miles, which would make the comparison 4.61 cents and 5.33 cents, the latter figure being 15½ per cent higher. Similarly, the butter rate, 2.94 cents, should be 3.02 cents, and 15½ per cent higher would produce a rate per ton per mile of 3.48 cents to make the rate Calgary to Vancouver \$1.12 per 100 pounds instead of \$1.08.

If this proposition is sound and logical, and a proper rate-making basis for constructing a rate on butter from Calgary to Vancouver, then the same principle would be equally sound and logical—and no doubt demanded—in constructing rates on other commodities, as well as class rates, consequently it seems necessary to ascertain what the effect of this proposition would be, if given a wider application. Without setting out the calculations in detail, it may be stated that taking the same standard mileage rate comparisons, east and west, as above illustrated for 3rd class, it is found that, expressed in cents per ton per mile, the situation is:—

	West higher than East
1st Class.....	29½%
2nd Class.....	23%
3rd Class.....	15½%
4th Class.....	3%
5th Class.....	17½%
6th Class.....	5½%
7th Class.....	1½%
	West lower than East
10th Class.....	11%

The same principle here urged, when applied to other commodities, will be found to produce some rather marked anomalies. For example, green hides are rated 5th class, while dry hides are provided in the classification with a rating one class higher, namely, 4th class. The present rates, and the rates that would be produced under the proposition here advanced, are as follows:—

FROM CALGARY TO VANCOUVER

	Dry hides	Green hides
Class.....	4th	5th
Present rate.....	\$ 1 10	98 cts.
Rate as per above proposition.....	68½	66 cts.

Instead of the rate on the higher classified article, namely, dry hides, being 12 per cent over that on green hides as at present, the difference would be reduced to 4 per cent; the proposition reduces the dry hides rate 38 per cent, while the reduction brought about in the case of green hides is 33 per cent. The reductions would not only be substantial, but also inconsistent.

The same proposition applied in the case of two articles taking the same classification rating works out as follows: Eggs and dry hides are both classified 4th class, in carloads; applying the same calculation as taken in the case of butter, and using the London to Montreal export rate as the base, the situation would be that whereas from Calgary to Vancouver the present rate on both eggs and dry hides is \$1.16 per 100 pounds, the rate produced on dry hides would be 68½ cents per 100 pounds, and on eggs \$1 per 100 pounds, so that while both these commodities take the same classification rating, and at present the same rate per 100 pounds, from Calgary to Vancouver, the dry hides rate under the proposition here advanced would become only 68½ per cent of the rate on the other article similarly classified and at present taking the same rate. This result is brought about by reason of the difference existing between the export rates on eggs and dry hides, in carloads, from London to Montreal, which are 67 cents and 46 cents per 100 pounds, respectively, and used as the basis under the formula proposed by counsel for Alberta.

However, there is another anomaly, namely, that if the domestic, rather than the export, rate from London to Montreal is taken as the base, the same calculation would make the rate on both eggs and dry hides from Calgary to Vancouver 93 cents per 100 pounds. In the case of eggs this is 7 cents lower than the rate of \$1 produced by taking the London-Montreal export rate as the base: while in the case of dry hides it is 24½ cents greater.

Therefore, to take the London to Montreal export rates as the basis for butter, and some other articles, it produces a lower rate from Calgary to Vancouver, than would be obtained by taking the London to Montreal domestic rate.

The same principle applied to the class rates, 1st to 7th class, from Calgary to Vancouver, would produce rates lower, except on 3rd and 7th class, than the prairie town tariff distributing class rates. The comparison follows:—

FROM CALGARY TO VANCOUVER

—	1	2	3	4	5	6	7
Present rate.....	2 19	1 83	1 45	1 10	98	84	59
Rate as per above proposition.....	1 87½	1 56	1 26	93	84½	71½	53½

PRAIRIE TOWN TARIFF

.....	1 89	1 58	1 26	95	86	72	50
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The proposition here advanced, worked out in its wider application, would not only make drastic reductions in rates to Vancouver, but involve a reduction in rates between prairie points themselves. With regard to 10th class rates, the proposition would not work at all, because the western rate per ton per mile is actually 11 per cent lower than that of the east. It is not clear from the record why London to Montreal was taken as the basis for comparison. Exhibit 12 in printed submission of counsel for province of Alberta showed a rate based on the Toronto-Montreal rate, which was quite a different figure from that proposed in argument. It might have been advanced with equal force that Windsor

to Montreal should have been taken as the basis for comparison, because it has a mileage of 555, which is more nearly comparable with 642 miles than the London figure of 444 miles. Taking Windsor, instead of London, it would produce quite different figures throughout, and on butter from Calgary to Vancouver would produce a rate of \$1.04 per 100 pounds. The difficulty about this theory is that no two eastern basing points will produce the same results. Aside from the drastic reductions in rates and railway revenues that would result from the adoption of this proposition in its wider application, and the inconsistencies it would produce, as well as being impracticable of application to certain traffic, I do not see wherein it has any merit as a proper principle of rate-making. It is well known that the relationship between the classes under the eastern scale is different from that of the west. What was described as a commodity rate on butter from London to Montreal is the 3rd class rate applying on export traffic, governed by the United States Official Classification. The export rates from Ontario points to Montreal are all of a competitive character and are built up on prescribed percentages of the Chicago-New York rate, which were directed by the Board in 1905 following a lengthy investigation—Orders 586 and 641 dated July 25 and September 4, 1905, respectively. So far as the domestic class rates from London to Montreal are concerned, these also are subject to special conditions which resulted in the scale of rates prescribed by the Board in 1907 in the so-called International Rates Case (Order 3258 dated July 6, 1907). I do not consider either the export or domestic class rate from London to Montreal, established under the conditions referred to, provide any proper basis for computing rates from Calgary to Vancouver.

Counsel for the National Dairy Council, also the province of Saskatchewan, submitted that the increased volume of the butter traffic warranted a reduction in rates; that the volume of the commodity moving is one element to be considered in estimating the reasonableness of rates. Volume is one of numerous elements, particularly on commodities moving in large quantity. While there has been an increased volume of butter traffic, relatively, the entire volume of the butter traffic is very small. In exhibit F.H. 98, pages 49, 50 and 51, there is shown originating freight by districts, on the Canadian Pacific Railway for the year 1924. The originating tons of butter and cheese were 3,282 in Manitoba, 3,194 in Saskatchewan, and 8,259 in Alberta. The total originating freight the same year in these districts amounted to 3,066,385 tons in Manitoba, 2,834,386 tons in Saskatchewan, and 4,006,181 tons in Alberta. The butter and cheese traffic represented a little less than $1\frac{1}{4}_{100}$ of 1 per cent of the total originating tonnage in the three districts. Butter is not the only commodity in respect to which there has been increased tonnage handled by the railways in recent years. I do not consider that the increased volume of butter traffic warrants a revision of the rates thereon from that standpoint.

With reference to the carload minimum weight of 50,000 pounds applying in connection with export commodity rates to Montreal, it was suggested by counsel for Saskatchewan that if this were reduced to 40,000 pounds, it might enable some of the smaller creameries to take advantage of the rate who cannot do so now, but the matter was only touched upon in his argument without any additional details. Counsel for the National Dairy Council stated (Vol. 463, p. 7031) that they were not complaining about the 50,000 pounds minimum weight or contending that it was too high, but merely pointing out the carload earning on this weight as an argument that the rate should be lower. I do not consider the question of carload minimum weight was sufficiently developed to warrant a direction at this time that a change be made therein.

The classification rating on butter was considered and the present rating held to be justified in 1925 (Vol. XV, Board's Judgments, Orders, Regulations and Rulings, p. 199). The class rates are as prescribed by the Board. Rates lower than these normal rates are now in force on shipments to Vancouver, also to Montreal, for export. From the standpoint that the rates should properly be viewed, namely, other rates in the same territory, or between the same points, with due regard to differences in classification ratings and the character of the traffic, I do not consider that on the record a case has been made out warranting a direction for a reduction in the rates on butter from prairie points to Vancouver or Montreal and other eastern Canadian points.

While rates locally on butter in the West, also in Eastern Canada, were embraced in the broad wording of the submissions, this portion of the case was not developed in evidence or argument. The same remarks apply to cheese rates which were referred to in the printed submission of the National Dairy Council.

File No. 34123.38

Complaints of the Essex County Corn Improvement Association, the Essex County Development Association, the Essex County Livestock Improvement Association, Harrow Farmers' Co-operative Association, Township of Colchester South, Essex Board of Trade and Cottam Board of Commerce, alleging discrimination in freight rates on products of Essex County

The submissions of the above-named organizations were in the form of resolutions requesting that the Board investigate alleged discriminatory freight rates at present in effect covering transportation of the products of Essex county, and grant such relief as might be necessary to enable shippers of Essex county to compete with products produced in other sections of the country. The submissions were no more definite in character than here outlined. The matter was set for hearing at Windsor, January 12, 1926, and counsel for Quality Canners stated that the various associations were interested only in so far as their connection with the canning business was concerned, and that their submissions should, therefore, be considered as supporting the complaint of the Quality Canners of Canada, Limited. The latter complaint is covered by file 34123.3.3 and fully considered and set out in report which has been made under that file.

File 34123.39

Prince Albert Board of Trade

The submissions of the Prince Albert Board of Trade support those of certain other Boards of Trade, etc., and are, therefore, covered by the decisions arrived at with regard to such submissions, consequently, it is unnecessary to report more specifically here on the submissions of the Prince Albert Board of Trade.

File No. 34123.42

Submission of Dominion Textile Company, Limited, Montreal, re rates on Cotton Piece Goods

By written submission dated August 24, 1925, the Dominion Textile Company, Limited, Montreal, pointed out that there are commodity rates in effect on cotton piece goods from Marysville and St. John, N.B., to various points in Quebec and Ontario, whereas on cotton piece goods shipped from Montreal, Magog and Quebec, Que., the class rates apply, there being no lower commodity rates in effect from the points last named, as in the case of Marysville

and St. John, N.B. The Textile Company stated this appeared to them to be a discrimination in favour of Marysville and St. John, N.B. The matter was not further developed orally at the final hearing.

The Maritime Freight Rates Act, 1927, required a reduction effective July 1, 1927, in the existing rates from Marysville and St. John, N.B., to points in Quebec and Ontario, and section 8 of said Act reads:—

The purpose of this Act is to give statutory advantages in rates to persons and industries in the three provinces of New Brunswick, Nova Scotia and Prince Edward Island, and in addition upon the lines in the province of Quebec mentioned in section two (together hereinafter called "select territory"), accordingly the Board shall not approve nor allow any tariffs which may destroy or prejudicially affect such advantages in favour of persons or industries located elsewhere than in such select territory.

In view of provisions of said Act, it is not apparent that any change can now be made in the rates from Magog, Quebec, or Montreal, without affecting the advantages created by the statutory rates, in favour of the shippers at Marysville and St. John.

File 34123.55

Canadian National Millers Association, Montreal, Que.

The written submissions of the Canadian National Millers Association dated March 1 and December 2, 1926, deal with the matter of rates on grain and grain products from Fort William to Montreal. No direction is being made by the Board at this time with regard to said rates.

File 34123.57

Application of Weyburn Bottling Works, Weyburn, Sask., et al., for reduction in rates on returned shipments of containers used in the transportation of non-intoxicating beverages.

This is an application submitted by counsel for the province of Saskatchewan in letter dated April 15, 1926, on behalf of the Weyburn Bottling Works, Weyburn, Sask., and a number of other bottling companies in Saskatchewan, and was spoken to at sittings of the Board in Regina, June 23, 1926, Vol. 465, pages 7813-7818. The matter is really one of classification, rather than rates.

The application relates to returned shipments of containers, consisting of glass bottles, in cases, which have been used in the transportation of non-intoxicating beverages. There is a substantial movement throughout the country of returned empty second-hand carriers; such as bags, barrels, kegs, drums, bottles, boxes of various kinds, egg cases; tinned biscuit, cracker and confectionery boxes, carboys, banana crates; acid, ammonia, carbide, gas and soda water cylinders, etc., and in respect to these returned empty second-hand containers, there is provision in the Canadian Freight Classification for a lower rating than applies on the same articles when shipped new. The regulations surrounding these returned shipments provide that when offered for shipment as returned empty packages they must have been used in the transportation of a regular consignment and are being returned to the consignors of the original filled packages via the same line over which they were originally shipped, otherwise they will be charged at the regular rates for new packages. Obviously, the cost of transporting these containers, when returned empty, is no less than when they are shipped new. The rating on new bottles of the character here under consideration is 3rd class, L.C.L., and the returned empties are provided for at the lower rating of 4th class, which is the lowest rating provided in the Canadian Freight Classification for any type of these empty carriers; a great many of the empty containers are provided for at 3rd class. The position of the railways has always been that the low rating on returned empties has been a voluntary

concession on their part. In the revision of the classification, which was completed and resulted in the issuance of Classification No. 17 about two years ago, it had been the original intention of the railways to cancel the rating on returned carriers; that on all other articles or commodities no distinction is made between new and old, and they saw no good reason why the same rating should not apply on old containers as new containers. However, this proposition met with considerable objection from some of the interested shippers and finally the provision for these empty carriers, as found on pages 68 and 69 of the classification, was agreed upon in conference between representatives of the railways and the shippers before the Special Classification Committee, which was, in itself, a joint committee composed of representatives of the railways and the shippers.

Request is made that provision be made for the return of the particular containers, described in this application, at one-half of the 4th class rates, it being alleged that a rate similar to that herein requested is in force between certain United States points in the states of Montana and Minnesota. It was stated that the outgoing shipment of soft drinks weighs about 75 pounds per case and the returned shipment of empties weighs practically two-thirds of the weight of the outgoing shipment, and a comparison was drawn between these and returned shipments of oil barrels or drums, it being stated that the latter were only approximately one-sixth of the outgoing weight as compared with returned empties here in question. Reference was also made to the return of drums used in shipping carbonic acid gas which weigh 150 pounds outward and 100 pounds when returned, and on the latter it was stated rates were accorded that were practically one-half of the 4th class rate. The foregoing represents practically all that was submitted on behalf of the applicants, so that it will be noted that the matter was not very fully developed.

As far as relates to the returned carbonic acid gas cylinders, the reduced rates referred to by applicants, and which were higher than one-half of the 4th class town tariff rates applying on applicants' shipments, were cancelled effective July 1, 1926, and they now pay the same rates as those charged on the containers used by the applicants. A comparison between the outward weight, and the weight of the returned empty package, is not, in itself, particularly relevant, as there are a great many varieties of returned empties, as already specified herein, and a considerable variation in the weights of the goods shipped therein. As against the comparison cited by applicants, it might be noted that gas cylinders weighing 109 pounds when shipped out full, weigh 99 pounds when returned empty, and another size weighs 220 pounds when full and 200 pounds when returned empty, and the 4th class rating is applicable on the returned movement.

With regard to the lower rates said to be in effect in the states of Minnesota and Montana, the tariffs, of course, are not on file with this Board, and there is nothing on the record indicating the territorial application of said rates or the articles they apply on. The Western Classification is in effect throughout the northern United States territory west of Chicago and in this classification new bottles are rated 3rd class, L.C.L., and old bottles 4th class, L.C.L. The lower rates said to be in effect in certain sections of this territory are, apparently, covered by some special tariff provision, the circumstances concerning which are not within the knowledge of the Board.

The provisions of the Canadian Freight Classification apply throughout Canada, and while there are no complaints from any other interested shippers outside the province of Saskatchewan, any change in the classification provision would have general application throughout the country, and could not be consistently confined to the specific containers covered by this application. The question at issue, therefore, is far-reaching in its effect and covers a greater

volume of traffic in other sections of the country than in the Province where the application originates. No evidence whatever is on the record alleging that the present rating is in itself unreasonable, or that it imposes any hardship upon the industry. Evidence of this character would be very much more material than any of the submissions that were advanced in support of the request for reduced rates.

On what is before the Board on this record the applicants have not made out a case which would warrant any change being made.

File No. 34123-58

New Westminster Board of Trade

There were no written submissions filed by the New Westminster Board of Trade, their representations being made at sittings of the Board held in New Westminster on July 15, 1926 (Vol. 471, pages 11364 to 11451).

Speaking generally, the representations made at the hearing in question will be covered by the disposition of the case of the province of British Columbia.

There was an exhibit filed giving comparison of rates on various kinds of paper from New Westminster to Eastern Canada, as compared with rates on same commodity from Eastern Canada to New Westminster, and this showed some differences. For example, on wrapping paper, carloads, from New Westminster to Merritton, Ont., \$1.47; Merritton to New Westminster, \$1.20. With regard to tissue paper, not printed, it was stated the rate from New Westminster to Merritton is \$2.81½ and Merritton to New Westminster \$2.08½, but there was an error in this exhibit, as the rate New Westminster to Merritton is the same as in the opposite direction, namely, \$2.08½. With regard to bond, writing, drawing and lithographed paper, the westbound rate is \$1.20, and eastbound there is no commodity rate, the regular class rate of \$2.81½ governing. There was discussion as to qualities of paper made by eastern manufacturers and those at the coast, also competition in prairie markets, although, as to the latter, the matter was not fully developed. There has never been any recognized parity of transcontinental rates, under which the rate eastbound has been exactly the same as that established westbound on the same commodity, or vice versa. The individual transcontinental commodity rates are governed by numerous and varied competitive conditions. If there is any westbound transcontinental rate on a commodity, that is alleged to be discriminatory against the shipper of the same commodity eastbound from the Pacific coast, it should be the subject of specific complaint, when the matter could be fully developed, as there is not sufficient on the record of proceedings here to enable the matter to be intelligently dealt with.

There were some references to express rates which are outside the scope of the present inquiry.

File No. 34123-60

Kamloops Board of Trade

There were no written submissions filed by the Kamloops Board of Trade, their representations being made at sittings in Kamloops on July 8, 1926 (Vol. 467, pages 8665 to 8725).

At pages 8667-8670, Mr. A. M. Tyrrell, representative of the Maple Leaf Milling Company, submitted that on account of the sparse settlement of that portion of the Canadian National Railways between Kamloops and Jasper, there should be established from Kamloops to stations on this portion of the Canadian National line L.C.L. rates that would represent a reduction of 50 per

cent from the current rates, and give this portion of the line what might be called colonization or settlers' effects rates. A similar rate arrangement was not requested from Kamloops to stations on Canadian National Railways west thereof, nor from Kamloops, either east or west, to points on the Canadian Pacific Railway. At page 8671, Commissioner Oliver inquired as to the situation on the Canadian National Railways line from Redpass Junction to Prince George, and the answer was that distribution to this territory was made from Edmonton. A comparison as to the extent of population or development along that portion of the line embraced in the application, as compared with other portions of the line, is not on the record. The request was not based on any allegation that the rates applied for would be no higher than would be proper and reasonable rates per se; they are asked for purely as a measure of assistance to settlers in that district. The position taken by counsel for the Canadian National Railways is set out at page 8675 as follows:—

Mr. FRASER: As I understand, what they want is a reduction in distributing rates L.C.L. from Kamloops and intermediate points up to Jasper. I would like to have a look at the record before answering. But generally speaking it would seem to be rather a novel departure, that on a newly constructed line we should have a lower basis of rates than when the line is older. Usually, quite the reverse is the case. My understanding is that these distributing rates are the ordinary distributing rates in effect in British Columbia. It would seem to be a difficult thing to work out a lower basis of rates from this particular section of the country than obtains in all the rest of British Columbia. You know of course what would happen, the day after they were made effective, Mr. McGreer would be right after us, saying, 'Here you are with your unjust discrimination, we must have the same basis of rates.'

It would seem to me practically speaking an impossibility under the Railway Act, but I would like to take the complete record and go carefully and sympathetically through it, and if necessary reply in detail later on.

In view of previous decisions of the Board as to its powers under the provisions of the Railway Act, I consider that the granting of an application on the basis here made, for a restricted territorial application of rates, transcends the jurisdiction of the Board in respect thereto.

At page 8677, Mr. C. F. Bickford, Manager of the Kamloops Canneries, Ltd., made a somewhat similar representation on behalf of shippers of berries by express from the Clearwater district, about 86 miles north of Kamloops on the North Thompson river, to British Columbia coast and prairie points. The Board has already ruled that express rates are not within the scope of the present General Freight Rates Investigation.

Mr. Bickford made reference to rates on canned goods, in carloads, from Kamloops to Vancouver. At page 8680 he asked that there be considered the difference between the present rate and what it was about three years ago, and stated "At that time we had a rate which, on the 60,000 pound car, was 7 cents better than our competitors in Kelowna. Recently, as you probably know, a zone rate was put in which took that 7 cent advantage away from Kamloops." A check of the tariffs fails to indicate that there has, at any time, been a difference of 7 cents between Kamloops and Kelowna with respect to rate on canned goods subject to carload minimum weight of 60,000 pounds. Prior to July 1, 1924, there was a commodity rate with carload minimum weight of 40,000 pounds, and the rates to Vancouver were, from Kamloops 53 cents and Kelowna 60 cents. Effective July 1, 1924, the tariff was amended, continuing the rates just named, subject to carload minimum weight of 40,000 pounds, but also establishing for the first time a new rate of 45 cents per 100 pounds from Kamloops, Kelowna, Vernon and Penticton, subject to carload minimum weight of 60,000 pounds. It will, therefore, be noted that from the inception of the commodity rate subject to carload minimum weight of 60,000 pounds, there was not a difference of 7 cents between Kamloops and Kelowna as stated by Mr. Bickford. With respect to commodity rates subject of 60,000

pounds minimum, the shipping territory seems, from the inception thereof, to have been blanketed at the same rate, and there is nothing on the record here that would enable a conclusion to be formed as to whether or not this is an unreasonable arrangement. It is a situation that existed when the rates were first put in, and has since continued, and the matter would require to be more thoroughly developed before any intelligent or conclusive opinion as to the reasonableness thereof could be formed.

It is noted from the tariff that a grouping arrangement also exists with respect to canned goods rates eastbound to prairie points, under which Kamloops is in the same group as Armstrong, although there is a difference in mileage in favour of the latter, and it was stated that the greater proportion of shipments from the Kamloops plant were made to prairie points (page 8682).

Beginning at page 8685, Mr. Creighton Campbell made reference to the transcontinental rate situation, under which rates to coast points were lower than to intermediate territory, which included Kamloops. The decision of the Board on the general question of transcontinental rates obviates the necessity of the matter being separately discussed here.

Pages 8695 to 8710, Captain T. H. Worsnop made some representations as to passenger rates. This is a matter that is to be separately dealt with according to the reading of the record at page 8709.

At page 8711, rates on coal from a number of points to Kamloops were quoted, and it was pointed out that the rate per ton per mile was higher from the nearer points than from the points of origin that were a longer distance from Kamloops. It has always been a well recognized principle of rate-making that there is a tapering of the rate per ton per mile as the distance increases. Aside from pointing out that this tapering did exist, there was no specific complaint made as to the coal rates, and the matter was not sufficiently developed to be further dealt with here.

Commencing at page 8713, some reference was made to the rate on wool, carloads, from Kamloops to Weston, Ont., it being stated that there had formerly been a rate of \$2.14 per 100 pounds and the present rate is \$2.34. The matter was not specifically developed, but it is assumed that the representation could be considered in the light of an application to restore the lower rate, in order to benefit the wool grower. The representative of the railway company stated that a few years ago representations had been made that the sheep raisers were in a somewhat similar situation to the hog and cattle raisers on account of post-war deflation in prices, etc., and the carriers agreed to temporarily establish a reduced rate to assist the industry; that this reduced rate was put in effect at various periods extending over two or three years, and then had been dropped and the normal rate allowed to apply. Wool, in carloads, is rated 5th class, and the normal rate thereon from Kamloops to Toronto is \$2.34. There is no allegation on the record that this rate is unreasonable *per se*, and on what is on the record I do not see that the Board would be warranted in making any direction. The Board has held in numerous judgments that, with regard to rates to develop traffic, the railway companies have a discretion and may voluntarily establish rates lower than could be justifiably directed or compelled by the Board.—Application of the Mount Royal Milling and Mfg. Co., Board's Judgments and Orders, Vol. XV, page 58. Application of District Board of Trade, Coalhurst, Alta., for station facilities, Board's Judgments and Orders, Vol. XIII, page 260. National Dairy Council of Canada, *re* freight rates on butter, Board's Judgments and Orders, Vol. XII, page 149-150. Red Deer Valley Coal Operators' Association, Board's Judgments and Orders, Vol. X, page 66-70.

File 34123.65

Canadian National Millers Association, Montreal

This submission, filed under date of July 15, 1926, dealing with milling-in-transit in connection with grain *ex* lake ports for milling at interior Ontario points, has been subsequently disposed of by issuance of the Board's Order No. 38264, dated October 15, 1926, on complaint of the Wolverton Flour Mills Company, St. Marys, Ont.

File 34123.66

Application of the Alberta Wholesale Implement Association, Calgary, for a commodity rate on binder twine to points in Alberta that does not exceed the transcontinental rate on twine to Vancouver; and that arrangements be made by the Railway Companies to permit a stop-over privilege on through cars of farm machinery shipped to small towns.

The matter of transeontinental rates is dealt with in the judgment of the Board.

Application was also made for a stop-over on carloads of machinery for partial unloading.

According to the submissions read into the evidence at the Calgary hearing on July 3, 1926, the stop-over would build up carload movement and more evenly distribute it and would give small towns a better implement service. It would also facilitate delivery of goods well in advance of the harvest and build up volume to the railway.

There could be no building up of carload movement since the intention is to divide carloads between two or more consignees. No evidence was offered, nor was it alleged, that the arrangement requested would increase sales and, therefore, I fail to understand how volume would be built up for the railway.

At page 8575, in reply to question of Mr. Commissioner Oliver, the service desired was illustrated as follows:—

For instance, a dealer in Bassano and a dealer in Gleichen, we will say, would each wish to take a carload of goods to be shipped from Fort William. The car would be billed to Gleichen with stop-over at Bassano. The Bassano dealer would take out his portion of the goods and the car would go on to Gleichen taking the through rate to Gleichen.

It was stated such an arrangement was at one time in effect in the United States and that a stop-over was charged. No tariff reference was given as authority for such an arrangement in the United States, nor was evidence offered as to the period effective. Complainant expressed the opinion that there should be one stop-off and that a charge of \$5 would not be unreasonable.

At page 8581, Vol. 467, Mr. Flintoft brought out the point that in handling machinery in the manner suggested there would be two consignees located at different points and stated:—

One of the fundamentals of the contract of carriage is that you have a shipment consigned to one person at one place. He is asking to have a car consigned to two persons at two different places.

Partial unloading of carload freight in transit is not permitted on any commodity in any part of Canada. To establish the arrangement requested on farm machinery would have the effect of applying carload rates on less than carload movements and would lead to similar applications in connection with other commodities.

The present method of distributing farm machinery is to ship in carloads to wholesale centres and distribute in less than carloads to surrounding towns. It is claimed that to points distant from the wholesale centres the service is slow and expensive. It is not necessary to distribute from wholesale centres. If orders are secured along one line they may be distributed by paying the carload

rate to the first destination, and L.C.L. rates for the balance under new contract. Taking the example given by complainant, under the present tariff a carload of farm machinery may be shipped to Bassano at the carload rate to that point, a portion unloaded, and the balance forwarded in the same car to Gleichen at the L.C.L. rate and under a new contract.

The present movement for these points would probably be carloads to Calgary and back-haul at L.C.L. rates to Bassano and Gleichen.

I can see no reason for giving special treatment to farm machinery and recommend that this application be dismissed.

File No. 34123.68

Board of Trade of Prince Rupert, B.C.

There were no written submissions filed on behalf of the Board of Trade of Prince Rupert and their representations were made at sittings in Prince Rupert on July 30, 1926, Vol. 472, pages 11756-11782. At pages 11757 and 11761 it was set out that Prince Rupert, although further distant from Edmonton than is Vancouver, should be recognized as entitled to equality with the port of Vancouver, but just what necessitated this submission is not apparent, because with respect to import of export traffic through Prince Rupert, it is on an equality with Vancouver in the matter of rates. At pages 11759-11764-11778 reference was made to rates on fish, but the rates in question are express rates which are outside the scope of the present investigation. At pages 11768-69 reference is made to express rates on cream. At page 11763 reference is made to rates on potatoes, which is the matter dealt with and covered by report on file 34123.2.1. At page 11778 some fish rates were quoted, but the matter was not developed. It was indicated that the rate on frozen fresh fish from Prince Rupert to eastern Canadian points was higher than the rates on smoked fish from Maritime Province points to Prince Rupert, but the two commodities take different classification ratings and the conditions concerning their transportation would, in some respects, be dissimilar, and the record does not indicate what is being urged or alleged with regard to the rate comparisons given. There was a reference to the rate to New York being lower than to Toronto and Montreal, but these rates are subject to competitive influences under which the rate from Prince Rupert to New York is maintained on a parity with the rate from Seattle to New York.

At pages 11760-11766-11771 to 11776 reference was made to coal rates, and there is also on the file letter under date of November 16, 1926, from the Saunders Ridge Coal Co. Ltd., Mercoal, Alta., in this connection. The complaint here is against a rate of \$4.40 per net ton in effect from Luscar and Cadomin, Alta., to Prince Rupert. It is pointed out that at one time the rate was \$3.40 per net ton, but the present rate of \$4.40 per net ton shows as having been in effect since May 23, 1923. The rate in question is published as a competitive rate which is not applicable as maximum from or to intermediate stations. The competition in Prince Rupert appears from the record as against movement by water from Vancouver island and the state of Washington. It is stated the coal is being barged into Prince Rupert by independent towing companies at a rate of \$2 a long ton as compared with the rail rate of \$4.40 on a short ton from Alberta. The rate of \$4.40 was not in any way attacked on the ground that it was an unreasonable rate per se, but the substance of the submission was that the railway could probably increase its coal traffic from Cadomin to Prince Rupert if the present rate were reduced \$1 per ton. The rate of \$4.40 per net ton from Cadomin to Prince Rupert, 876 miles, produces a rate of .502 cents per ton per mile, and as indicating that this rate, which, as already stated, is tariffed as

a competitive rate, is on a low basis, it may be stated that the Pacific freight scale for this mileage would be \$6.80 per net ton and the Prairie scale for the same distance would be \$5.30 per net ton. It is not clear to me on what grounds the Board could direct a further reduction in a competitive rate of this character, which is already materially below the normal coal rates authorized for similar distances, particularly in the absence of any allegation on the record that the rate is unreasonable per se. The rate yields a very low figure per ton per mile.

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APPLICATION JAS. McDONNELL COMPANY, LIMITED, *in re* SHIPMENT OF HAY TO
CANADIAN PORTS FOR CATTLE FEED*Report of Chief Traffic Officer, dated July 28, 1927, adopted as the Judgment
of the Board*

There was some ambiguity in the development of this application. Applicant's letter of January 26, which initially brought the matter to the attention of the Board, referred to hay intended to be used for cattle feed as entitled to the same "privilege" as export hay. In further letter of March 18, applicants set out "that the domestic and export rates are identical to nearly all winter ports in Canada from the different shipping points, so we have no complaint." At the hearing in Montreal on May 12 (vol. 513), counsel for the applicants stated at page 8711: "There is no question of rate"; this was repeated at page 8712. My understanding of what is involved, therefore, is the question of free time allowed for unloading cars of hay intended for feeding cattle on board ship and the demurrage charge made after expiration of such free time.

At the present time the Canadian Car Demurrage Rules, as published in Agent Collins' Tariff C.R.C. No. 4, are being applied. These rules allow 48 hours for unloading and after the expiration of the free time allowed the demurrage charge is \$1 for each of the first two days or fraction thereof of a day, and \$5 for the third or each succeeding day. There is an exception under which five days free time shall be allowed at Montreal and all tide-water ports for unloading lumber and hay for export, but this exception has not been applied as this hay is not looked upon by the carriers as being export traffic in the usual application of that term under the railway tariffs.

As distinct from the demurrage rules in the tariff referred to, there are published car demurrage regulations on carload traffic at tidewater ports, also Montreal; for example, in Canadian National Railways Tariff C.R.C. No. E-1205, item 467, it is set out:—

On carload traffic for export to British and foreign countries, including Newfoundland, but excepting the United States, which originates on the Canadian National Railways and connections within 400 miles of seaport, and on which the Canadian National Railways has received a road haul, ten days free time will be allowed from date of arrival. (See notes 1 and 3.) On traffic originating on the Canadian National Railways or connections over 400 miles from seaport and on which the Canadian National Railways has received a road haul, fifteen days free time will be allowed from date of arrival. (See notes 2 and 3.)

On carload traffic for furtherance by water to ports in New Brunswick, Nova Scotia, Prince Edward Island or the United States which originates on the Canadian National Railways or connections, and on which the Canadian National Railways has received a road haul, five days free time will be allowed from date of arrival. (See notes 1 and 3.)

NOTE 1.—Free time to be computed from first 7 a.m. following date on which notice of arrival is sent or given party to be notified. After expiration of free period named, car demurrage will be charged at the rate of \$1 per car per day or fraction thereof. Sundays and full legal holidays (Dominion, provincial or municipal) will be excluded when computing free and car demurrage periods.

NOTE 2.—Free time to be computed from first 7 a.m. following date on which notice of arrival is sent or given party to be notified. After expiration of free period named, car demurrage will be charged at the rate of \$2 per car per day or fraction thereof. Sundays and full legal holidays (Dominion, provincial or municipal) will be excluded when computing free and car demurrage periods.

NOTE 3.—Barrels, boxes or other containers in carloads used for packing export shipments at seaports, also bunker coal in carloads which originates on the Canadian National Railways or connections and on which the Canadian National Railways has received a road haul, ten days free time from date of arrival will be allowed when for export to

British and foreign countries. (See note 2) and five days free time from date of arrival when for furtherance by water to ports in New Brunswick, Nova Scotia, Prince Edward Island or the United States. (See note 1.)

It was stated that the car demurrage regulations above quoted were made effective on account of the uncertainty of the ship's sailing as well as uncertainty in transportation to the port, and on this account the free time allowances, as set out in the tariff provision, were provided. The applicants point out that the difficulties just mentioned surrounding the movement of export hay, and as a result of which the special consideration is given, equally attach to the transportation of hay used for feeding cattle on these ocean steamers, that is to say, there is just as much uncertainty with regard to the time in transportation to the port and equally, of course, as much uncertainty as to the date of sailing of the steamer, with the result that this hay for feeding cattle on ocean steamers is subjected to exactly the same circumstances, as far as delay is concerned, as export hay. While I do not feel that this hay should, in an ordinary sense, be considered as export traffic, at the same time, for the purpose of delay and assessment of car demurrage, I feel there is great force in the parallel drawn by applicants, and that hay billed to the Canadian ports for feeding cattle on ocean steamers should be accorded the same car demurrage regulations as provided for export traffic, and that direction to the carriers issue accordingly.

APPLICATION TOWNSHIP OF RUSSELL, ONT., *in re* CAMBRIDGE STATION, NEW YORK CENTRAL RAILROAD

Judgment of Chief Commissioner, dated November 8, 1927, concurred in by the Assistant Chief Commissioner, Deputy Chief Commissioner, and Mr. Commissioner Lawrence.

By application dated the 8th day of April, 1925, the New York Central Railroad Company and the Ottawa and New York Railway Company asked from this Board permission to establish a freight and passenger agency station, to be known as St. Albert, at a point on the Ottawa and New York Railway about midway between Chrysler and Cambridge stations, and approval of plans of the location of said station and of the proposed buildings; and by Order No. 36337, dated May 1, 1925, the Board approved the location and details of the applicant companies' proposed station at St. Albert.

On April 24, 1925, the said railway companies made further application to the Board for permission to withdraw their agent from Cambridge station and to place him at the proposed new station at St. Albert, and to make Cambridge a non-agency station. Accompanying such request was a statement of the freight and passenger revenue for Cambridge station for the years 1922, 1923 and 1924, showing as follows:—

Year	Passenger	Freight	Total
	\$	\$	\$
1922.....	1,531 75	2,561 52	4,093 27
1923.....	1,196 72	5,099 80	6,296 52
1924.....	1,159 06	7,968 85	9,127 91

There also accompanied the application a letter from Messrs. Ewart, Scott, Kelley & Kelley, solicitors for the railway companies, addressed to the Assistant Secretary of the Board and reading as follows:—

We duly received your letter of April 9, your file 33958, relating to the application dated April 8 of the New York Central Railroad Company and the Ottawa and New

York Railway Company for permission to open a new station at St. Albert on the Ottawa and New York Railway.

We are now instructed that, as part of the proposed new arrangement, the company desires to withdraw the agent at present at Cambridge Station, which is only 1.44 miles north of the new proposed station of St. Albert, and to place this agent at St. Albert, leaving Cambridge Station a non-agency station. We enclose herewith application for this purpose, together with statement of freight and passenger returns at Cambridge for 1922, 1923 and 1924.

We are instructed that the change has been undertaken at the earnest request of the Township authorities and that the opening of the new station will be a convenience in general to the people of the township.

We are forwarding a copy of this letter and of the enclosed application to Mr. Meilleur, the township clerk.

In supposed compliance with the regulations of the Board concerning the closing of agency stations, a copy of the application was sent to Mr. J. P. Meilleur, the township clerk of the municipality of Cambridge, as stated in the letter just quoted, and Mr. Meilleur replied thereto acknowledging receipt of the application to withdraw the agent then employed at Cambridge station and to place him at the proposed new station at St. Albert, adding:—

I must say that on account of the present condition of things, the views of the company are receiving the greatest approval as it is evident that this change will be of the greatest advantage to both the company and the public at large.

With these documents on file, the Board made its Order, No. 36355, dated May 6, 1925, granting leave to withdraw the agent then employed at Cambridge Station and to place him at the proposed new station at St. Albert. On July 29, 1925, the Board was notified by the solicitors for the railway company that, as a result of a request by persons resident in the vicinity of Cambridge Station, from which station the company was recently permitted to withdraw its agent, the company has appointed a caretaker, who will be constantly at the station for the convenience of those who continue to ship from that point.

Early in the year 1926 difficulties arose, involving shipments from the two stations, claim being made that certain commodities shipped at Cambridge were unfairly credited to St. Albert, and other complaints were also made which, for the purposes of this case, it is unnecessary to detail.

As a result of representations made to the Board, one of its inspectors visited the locality and gathered details from which it was learned that when Cambridge was closed as an agency station, Mr. Albert Foucher was employed as caretaker at a salary of \$25 per month to look after the cleaning, heating, and lighting of the station, and in conversation with Mr. Bordeau, clerk of the township of Russell, it appeared that the closing of Cambridge Station as a regular agency was effected, as he alleged, without consulting or advising any person at Cambridge Station, or the authorities of the township of Russell, wherein Cambridge Station is located.

From the records of the Board, this is the first intimation of any irregularity in procedure as regards closing Cambridge as an agency station, but it now is admitted that what was alleged by Mr. Bordeau, the clerk of the township of Russell, is true, and that the notice of closing which should have been sent to him was in error sent to Mr. Meilleur, clerk of the adjoining township, in which the new station of St. Albert is located, whose ready acquiescence in the suggested change is on record.

The present situation is, that Cambridge is maintained as a non-agency station with a caretaker, as above stated, and the new St. Albert Station, 1.44 miles north of Cambridge, is maintained as an agency station.

From the communications on file, as well as from what took place before the Board at the hearing on October 4 last, it is apparent that a great deal

of feeling has been aroused over the situation, and representatives from both localities are insisting that their rights be protected and enforced. It is contended with considerable show of reason that the move has been a satisfactory one for the railway company. It has filed a summary comparative statement of the receipts at St. Albert and Cambridge Stations as follows:—

SUMMARY COMPARATIVE STATEMENT

FREIGHT

July 1925, to July, 1927:—

St. Albert.....	Forwarded.....	\$ 27,741 57	
	Received.....	11,650 16	
			\$ 39,391 73
Cambridge.....	Forwarded.....	\$ 8,490 75	
	Received.....	7,083 11	
			\$ 15,573 86
Excess at St. Albert.....			\$ 23,817 87
Total of both stations.....			\$ 54,965 59

July, 1923 to June, 1925:—

Cambridge.....	Forwarded.....	\$ 12,861 14	
	Received.....	3,318 00	
			\$ 16,179 14
Total.....			\$ 16,179 14
Increase since the change.....			\$ 38,786 45

PASSENGER

July, 1925, to June, 1927:—

St. Albert.....	\$ 2,683 29	
Cambridge, to May, 1926.....	1,072 52	
Excess at St. Albert.....	\$ 1,610 77	
Total of both stations.....	\$ 3,755 81	
Cambridge two years before change.....	2,242 31	
Increase since the change.....	\$ 1,513 50	

From the above, it seems that the total income of both stations is not sufficient to justify an agent at each place, having regard to the revenue requirements laid down by the Board's General Order No. 54, but it is evident that a large increase in business has ensued during the last two years. It is not the policy of the Board to direct stations to be established within two miles of each other, but there is no objection on that ground to a railway company establishing agency stations as close to each other as it may deem expedient. If an application be made to close either one of these stations, it will be dealt with on its merits, having regard to all the facts disclosed, and to the general practice of the Board. But General Order No. 119 is specific in directing that

"whenever a railway company, subject to the jurisdiction of the Board intends to remove a regular station agent, it shall first notify the local municipality or Board of Trade of its intention to apply to the Board for an order permitting such removal. Such application and notice shall state the grounds on which such removal is sought to be justified and shall, in each instance, show the gross earnings at the station in question from passenger as well as freight traffic and express business during the previous year.

"And it is further ordered that no regular station agent shall be removed until such removal be first authorized by the Board."

Admittedly, the requirements of this order have not been carried out, and in the circumstances it is impossible for the Board to justify the closing of Cambridge as an agency station. It is to be noted that while the application of the companies of April 24, 1925, was for permission to withdraw the agent then employed at Cambridge, and to place him at the proposed new station at St. Albert, and for permission to make Cambridge a non-agency station, yet

Order No. 36355, made on such application, is confined to granting leave to withdraw the agent then employed at Cambridge Station but says nothing about making Cambridge a non-agency station.

It might be argued that leave so granted to withdraw the agent then employed at Cambridge Station, involves the closing of Cambridge as an agency station, and even if everything else were regular and the only difficulty in connection with the matter concerned the wording of the Order, No. 36355, this could be easily remedied: but in view of what is stated above, if the order be construed to mean permission for permanent withdrawal of the agent at Cambridge, such interpretation cannot be supported.

Under Order No. 36355 it is open to the companies to withdraw the agent then at Cambridge and place him at St. Albert, but at the present time at any rate, the effect of such order must be confined within those limits. It is not necessary, nor advisable, to withdraw permission to transfer the agent from Cambridge Station to St. Albert and, therefore, Order No. 36355 stands. But on this application the Order of the Board must be, that Cambridge be continued as an agency station, and that an agent be forthwith appointed thereat.

APPLICATION OF CANADIAN NATIONAL RAILWAYS IN RE ABANDONMENT OF PORTION
OF SUTTON SUBDIVISION BETWEEN STOUFFVILLE JUNCTION
AND MOUNT ALBERT, ONT.

*Judgment of Chief Commissioner, dated December 22, 1927, concurred in by
Assistant Chief Commissioner.*

This is an application under section 19 of chapter 13 of the statutes 9-10, George V, incorporating the Canadian National Railway Company and respecting Canadian National Railways. The section in question provides:—

19 (1) With the approval of the Governor General in Council, and upon the recommendation of the Board of Railway Commissioners, the company may abandon the operation of any lines, or parts of lines, of railway and incidental works, the operation or continued maintenance whereof has, in the opinion of the Board, become unnecessary or inexpedient through duplication or other economical considerations; and with the consent of a majority in value of the registered security holders affected may dismantle or dispose of the lines of railway or works so abandoned.

The Board is asked to approve the abandonment of the operation of a part of what is known as the Sutton Subdivision of the Canadian National Railway Company, which runs from Stouffville, a junction point on the Uxbridge Subdivision, northward to Sutton and Jackson's Point, a distance of 26.91 miles, involving the total abandonment of such subdivision from Stouffville aforesaid to the point where the Sutton subdivision crosses the Bala Subdivision of the company's lines, a distance of 15.29 miles, and an alteration in the service from the last-named point northward to the end of the line as described hereafter.

The service at present from Stouffville throughout the subdivision, namely from Stouffville to Sutton, is a tri-weekly mixed train provided for freight and passenger service, which runs northward from Stouffville on Tuesday, Thursday and Saturday of each week, returning the same day. In addition to involving a complete discontinuance of operation from Stouffville to Mount Albert, a point about 2½ miles south of the crossing of the lines of the two subdivisions, the passenger service is wholly withdrawn from operation on the northern section, namely from the point of such crossing to Sutton aforesaid.

The proposal contemplates a continuation of the freight service southward from the point of crossing to Mount Albert, for the accommodation of the merchants of the last-named place, under which arrangement the rails from the junction point to Mount Albert will be treated as a spur line to the latter place; and northward from such point of crossing to Sutton, a tri-weekly freight service will be afforded to Toronto over the Bala Subdivision.

It thus appears that passenger service is to be wholly withdrawn from the localities along the entire line of the Sutton subdivision, and freight service reasonably sufficient continued from Mount Albert north to Sutton, while south of Mount Albert no such service is to be provided.

It is pointed out in support of the application that the proposed abandonment and rearrangement of service will effect an annual saving of about \$14,000.

Dealing first with the northern portion of the subdivision, over which freight service is to be continued, it may be said that notwithstanding a somewhat longer distance is involved in routing freight over the Bala subdivision than by the present direct line to Stouffville, nevertheless the tri-weekly service to be continued provides reasonable accommodation for that branch of the public need, and no lessening of the present service is contemplated or will be put into force; but the tri-weekly passenger service now afforded on the northern portion of the line is to be wholly withdrawn. As far as concerns Sutton and Jackson's point, it is noted that both these localities are immediately served by a radial line over which there is satisfactory daily service to Toronto.

The withdrawal of the above passenger service will affect two stations on this part of the subdivision, namely Baldwin, a distance of $3\frac{1}{2}$ miles from Sutton, and Brownhill and Zepher crossing, which stations are less than $2\frac{1}{2}$ miles from stations on the Bala subdivision over which passenger service is afforded.

From the above, it appears that carrying out the proposal embodied in this application has practically no effect upon the freight service over the northern portion of the subdivision, namely from Mount Albert to Sutton and Jackson's Point, and very little effect upon the passenger service over that part of the line.

Turning now to the southern portion of the subdivision, the operation of which is to be wholly discontinued if this application is given effect, it may be said that the present service is, as above remarked, a tri-weekly mixed train, passenger and freight, northward from Stouffville on Tuesday, Thursday and Saturday of each week, returning the same days; and the distance from Stouffville Junction to where it crosses the Bala Subdivision is 15.29 miles. Within that distance there are non-agency stations as follows:—

Ballantrae with annual earnings of about \$4,000.

Vivian, the revenue of which is less than \$1,000.

Powells, a stopping place for passengers.

This part of the Sutton subdivision runs through a farming community and is a connecting link between the Uxbridge subdivision at Stouffville, and the Bala subdivision, the connection with which is about $2\frac{1}{2}$ miles north of Mount Albert.

Ballantrae is $5\frac{1}{2}$ miles from Stouffville Junction and about $6\frac{1}{2}$ miles from Vandorf, a station on the Bala Subdivision, and the withdrawal contemplated will necessitate travel to either one of these last named places to secure railway service. It is at this point that the greatest inconvenience occurs. Northward from Ballantrae the lines of the Sutton and Bala Subdivision converge so that at Vivian not over $2\frac{1}{2}$ miles separate it from Pine Orchard, a station on the Bala Subdivision. The distances from these stations to be abandoned to the Uxbridge subdivision on the one hand, and the Bala Subdivision on the other, are reasonable distances for hauling produce to a steam railway. It is said that during 1926 the company handled from Ballantrae and Vivian combined, nine cars of vegetables, a material decrease from former years because of the competition of motor traffic.

Evidence was given as to the convenience of railway service to Musselman's Lake and the Eaton Club Farm, but both of these places are reasonably accessible from Stouffville Junction and are easily reached by motor travel.

Mr. Morgan Baker, Reeve of the Township of Whitchurch, in which Ballantrae is situate, while opposing the withdrawal, questioned whether it would affect any industry at the present time, but was of opinion that in the years to come business might suffer. Ballantrae is said to have a population of less than one hundred, with annual earnings to the railway company of about \$3,500.

It was also urged that the work of the Toronto and North York Roads Commission would be interfered with by the withdrawal of the service, as the broken stone necessary for macadamizing could not be carried to the point where the work is now being done. But the volume of traffic involved, spoken of as from five to six hundred cars within the next three years, is not from a railway standpoint of serious import; and while, naturally, all of the inhabitants of the localities concerned are opposed to the abandonment of any part of the service, nevertheless neither from the standpoint of personal inconvenience, nor from the standpoint of revenue accruing to the railway company, can any effective opposition be urged by comparison with other sections of the country similarly circumstanced.

Assuming that it is right for the Board to acquiesce in applications of this kind when demanded, because of economical considerations, there appears to be no reason here disclosed why the recommendation sought for should not be made in the present case.

During the hearing, it was urged that certain financial assistance had been given to the road in question when the same was under construction by the Lake Simcoe Junction Railway Company. Evidence on the part of witnesses for the different townships was so indefinite that no undertaking to continue operation by the railway company, or its successors, could be inferred. A copy of an agreement between the last named company and the township of Whitchurch, in the form of a bond from the former to the latter, has been filed by counsel for the last named township. The only provision contained in such bond bearing upon the matter at issue is as follows:—

and further that the said company will, as soon as the said railway is completed, establish a station within two miles of the present site of the Ballantrae post-office.

Apart altogether from the question of the binding force of this obligation upon the Canadian National Railway Company, it cannot be affirmed that abandonment of the service such as is here proposed, is a breach of this bond, and from that standpoint nothing seems to stand in the way of the present application.

Having regard to all the circumstances involved, both as regards the railway company and the localities, the convenience of all parties interested, I am of opinion that the operation of that portion of the Sutton Subdivision of the applicants' railway between Stouffville Junction and Mount Albert, where it crosses the Bala Subdivision, a distance of 15.29 miles, has become unnecessary and inexpedient by reason of the economical considerations involved, and that its abandonment be recommended to the Governor in Council.

APPLICATION TOWNSHIP OF EAST YORK, *et al*, RE CONTRIBUTION FROM RAILWAY GRADE CROSSING FUND TO COST OF SUBWAY—CANADIAN PACIFIC RAILWAY

Judgment of Chief Commissioner, dated December 19, 1927, concurred in by Assistant Chief Commissioner.

By Order of the Board No. 38443, dated November 22, 1926, authority was given to the township of East York and the corporation of the town of Leaside to construct and maintain a highway, known as the East York-Leaside Viaduct, crossing the Canadian National Railways by the East York-Leaside bridge,

and also the Canadian Pacific Railway by means of a subway under its tracks, as shown on the plans thereof filed with the Board. Leave was reserved under said order for the applicants to move for an order directing the two railway companies above named to contribute to the cost of the said viaduct, and also to move that payment of part of such cost be ordered from the Railway Grade Crossing Fund.

Pursuant to such leave, application was made to the Board for contributions from the railways, as well as from the Railway Grade Crossing Fund, and the matter was listed for hearing at Toronto on November 14, 1927, and upon being called applicants stated that, with the permission of the Board, they would proceed only under the application for a contribution from the Railway Grade Crossing Fund.

Proof was directed by applicants to establish that in respect of the crossing in question at rail level, the same was in existence as part of a public highway prior to the construction of said viaduct, and prior to April 1, 1909. Various plans and conveyances were submitted to the Board to establish this contention, and such evidence was supplemented by oral testimony on the part of municipal officials and others in a position to speak of the conditions of such crossing prior to the date last above mentioned.

The application for contribution by the railways was the subject of discussion between counsel representing the corporations and the applicants with the result that this feature of the application to the Board was withdrawn. No one appeared to contravert or criticize the testimony submitted on behalf of the application for a contribution from the Railway Grade Crossing Fund. It appeared from the testimony and by the plans submitted, that the line of the Ontario and Quebec Railway Company, whose rights are now merged in the Canadian Pacific Railway Company, ran over lots 12 and 13 in the third concession east from Toronto bay, in the township of York, through property previously owned by William Lea and John Lea, and it is upon the dividing line between such lots that the crossing in question is located. The evidence discloses that a farm lane had for years existed, crossing over the point in question as a part of the line of travel from Don Mills road to Bayview avenue. It was called Lea's lane, and was of varying width, and at the hearing before the Board the burden of proving that such lane was a public highway was assumed by the applicants.

In support of such contention, there was put in evidence an agreement bearing date November 15, 1892, to which the owners of the land through which the lane passed were parties, and to which the Ontario and Quebec Railway Company aforesaid was also a party.

The Substance of the agreement as far as respects the present application was, that the last named company covenanted and agreed with the owners of the property that it would, prior to the 31st day of December, 1893, establish a station (to be named and known as Leaside Junction) within certain limits plainly indicated on a sketch attached to the agreement, and a little to the west of the crossing in question where the line of railway ran through the lands owned by William Lea. The agreement contained certain other provisions agreed to by the railway company, not necessary to be detailed here, in favour of the inhabitants of the locality immediately interested.

Following such covenants on the part of the railway company, the then owners of the land over which such line passed bound themselves by such agreement,—

to permit and allow the general public to use the said level crossing over the railway at the point marked "A" on the said sketch and also the lane along the north side of the said lot No. 12, as at present laid out as well as any extension thereof which may be made by the said tenant or trustees or any person or persons whomsoever claiming title by, through or under them or any of them either

north or south of the right of way of the said railway in any direction through the property of the said tenant or trustees or any other property controlled by him or them as such trustees for the purposes of a roadway to and from the said proposed station and grounds adjacent thereof so that the public shall have the free and uninterrupted right at all times hereafter to travel upon the said lane with or without horses, carriages or other vehicles to and from the said proposed stations and grounds adjacent thereto. Provided always that the said tenant and trustees shall not be bound under this agreement to give such access to the general public over that portion of the said lane above referred to lying on the southerly side of the blue line shown on said sketch and marked with the letter "B" until after the expiration of three years from the date hereof.

Reference to the plans filed and put in as evidence shows that "the said level crossing over the railway at the point marked 'A' on the said sketch" is the crossing which applicants contend is a public crossing within the meaning of the Railway Act.

Further conveyances were submitted amplifying the situation above described, but the agreement above mentioned is the foundation for applicants' claim that the lane in question was dedicated to the public. From the terms of such agreement it cannot be questioned that the owners of the land at the time agreed and covenanted in the most formal manner possible, to dedicate, and did thereby dedicate, to the public the lane in question.

In further proof, testimony was submitted showing a large volume of travel over such lane and crossing immediately subsequent to such dedication and continuously thereafter. It was further shown that the railway station known as Leaside Junction, was erected according to promise by the railway company, that the lane and crossing were used by the general public going to and from said station, that the town of Leaside expended from \$800 to \$1,000 annually on the lane or road, including the crossing, as upon any other road in the municipality; that Leaside, although not a large town, has industrial plants employing from 1,500 to 3,000 people, and that hundreds of them use the road in question going to and returning from work day by day. That the use of the road by automobiles is open and continuous. That the public money was expended on said lane, including the crossing, the same as on all other streets in Leaside, and to give egress and ingress from and to the station for freight and express and traffic of all kinds, and that no objection had ever been heard in regard to anybody using the road who desired to do so, but that it was used with the full acquiescence of the previous owners.

While from the nature of the application no one has appeared before the Board to adduce proof contradicting the statements made by witnesses, or to contest the inference drawn from the documents submitted, yet it is apparent, I think, that the documentary evidence and verbal testimony before the Board satisfactorily establishes the fact that the crossing in question was a public crossing and in existence prior to the 1st day of April, 1909, as part of a public highway, and consequently that applicants are entitled to a contribution from the Railway Grade Crossing Fund according to its terms.

Under existing statutory provisions, the Board is justified in directing contribution to an amount not exceeding 40 per cent of the cost of actual construction in providing for the protection, safety and convenience of the public at such crossing, and not exceeding the sum of \$25,000.

The viaduct in question is a very expensive one and, having regard to the statutory limitation, no close calculation is necessary to estimate the amount which the Board is justified in allotting. Features of special difficulty presented themselves in the work, the cost of the whole scheme including the subway

being placed at \$975,000, but as far as this feature of the application is concerned the following testimony seems conclusive:—

The ASSISTANT CHIEF COMMISSIONER: What I want to get at is this; If we see fit to make a grant, what would be the basis for it?—A. I think I can answer your question completely in this way, Mr. Vice-Chairman. The cost I have given you except for the last four items, takes care of the subway only, between the north and south part of it. That is, \$148,525. But I think it would be proper to at least include the grade from the north down to the subway as part of the subway cost. That is always done in subway work.

Q. All I meant was that if a percentage were granted, the amount over the \$148,000 would not help us.—A. The part to the north would cost \$148,000.

Assuming the sum of \$148,000 to be the amount which can be considered by the Board as the cost of the actual construction of the work contemplated by the Act, it is apparent that legal sanction exists for the payment of \$25,000 to the applicants as a contribution from the Railway Grade Crossing Fund appropriation, and I am of opinion that an order should issue to that effect.

APPLICATION OF BALFOUR, GUTHRIE WAREHOUSE COMPANY, LIMITED, *re* ABSORPTION
OF UNLOADING CHARGES—CANADIAN PACIFIC AND CANADIAN NATIONAL
RAILWAYS

*Judgment of Assistant Chief Commissioner, dated December 1, 1927, concurred
in by Messrs. Commissioners Laurence and Oliver*

Complaint was made by the Balfour, Guthrie Warehouse Company, Limited, of Vancouver, B.C., in the following terms:—

We should be obliged if you would inform us if the interpretation of their tariff by the Canadian Pacific and Canadian National Railways is correct in the following instance:—

As a wharf company, we have been handling shipments of flour to the Orient for some years and until September, 1925, had no trouble in collecting unloading charges from the railways. In August, 1925, we understand that the Trans Pacific Westbound Conference, which is composed of the principal steamship lines running to the Orient made a ruling that they would only absorb handling charges (from dock to ship) at certain wharves and for some reason the wharf we operate was omitted.

We continued to handle flour by these steamers and have been trying to get our wharf reinstated as a terminal wharf, so far without success; and have been unable to collect handling charges on a large tonnage of flour. The railways also have declined to pay full unloading charges, and it is this point we are anxious to clear up.

According to clause B, subsection D, section 3 of Canadian Pacific Railway Company's Tariff No. W 5297, the railway company will absorb unloading charges of 40 cents per 2,000 pounds on grain and grain products. This tariff was changed; but by your Order No. 36108, dated February 19, 1925, the change was suspended until further notice; and in Supplement No. 33 to Canadian Pacific Railway Tariff No. W 5297, clause C, subsection D, it states the railway company will absorb unloading charges at Vancouver not in excess of 40 cents per 2,000 pounds.

Upon presentation of our accounts for unloading cars, the Canadian Pacific Railway declined to pay 40 cents per 2,000 pounds, as per tariff, and would only pay 20 cents per 2,000 pounds, stating that as the steamship company had refused to pay the wharf charges they were supposed to absorb, the railway company would only pay 50 per cent of their absorption.

We enclose copy of letter from J. G. McNab, Foreign Freight Agent, Canadian Pacific Railway, to the Canada Grain Export Company, the shippers of most of the flour we have handled, which gives the railway company's views; and it is on this point that we are asking for your ruling:

Is the charge of 40 cents per 2,000 pounds correct, or can the railway companies decide for themselves what amount they will pay?

Informal correspondence and discussion took place between the Board's officers and the railways in an endeavour to arrive at a settlement of the matter. Thereafter, the railways were written to by the Board as follows:—

I beg to enclose you herewith, under direction of the Board, a copy of a letter dated September 28, 1926, from the Balfour-Guthrie Warehouse Company, Limited, Vancouver, which has reference to the question of absorption of unloading charges at Vancouver under the terms of your companies' tariffs, namely, Canadian Pacific Railway C.R.C. No. W-2788, and C.R.C. No. W-2755; Canadian National Railways C.R.C. No. W-432 and C.R.C. No. W-434. This matter has been the subject of informal correspondence and discussion between the Board's Chief Traffic Officer and Messrs. Kirkpatrick and Foreman.

Reference is made by the Balfour-Guthrie Warehouse Company to a change in the practice of the railway companies in September, 1925. So far as the terms of your companies' tariffs are concerned, there was no change made therein on or about the date in question; they were the same then, since and for some time previously.

The Board's understanding of the matter is as follows: Previous to 1925, the steamship lines were absorbing the handling charges of the various dock companies and the railway companies were absorbing the unloading charges made by the dock companies. The actual cost of unloading was not ascertained and made in each case, but through agreement between the dock companies and the railway companies the latter accepted bills covering a uniform unloading charge of 40 cents per ton, on grain products.

Some time in 1925, the steamship lines refused to continue the absorption of handling charges except in the case of declared home docks. The Balfour-Guthrie Warehouse Company's dock is not included as a home dock. The service performed by the Balfour-Guthrie Company is in no way changed, but because their total charge has been altered—apparently a forced condition—the railway companies, without any change whatever in their tariff provisions, are now refusing to absorb in excess of 20 cents per ton on traffic handled direct from cars to ship's sling over the Balfour-Guthrie Warehouse Company's dock, which is 50 per cent of the amount that was formerly absorbed under the terms of exactly the same tariff provisions. The situation is understood to be as follows:—

In the case of so-called home docks, the railway companies are absorbing unloading charge of 40 cents per ton in all cases whether (1) the cargo is handled from car to place of rest on wharf and subsequently from said place of rest to ship's sling, or (2) handled direct from cars to ship's side without being deposited at place of rest on wharf.

In the case of the Balfour-Guthrie Warehouse Company's dock, the railway companies are absorbing unloading charge of 40 cents per ton where the traffic is handled from car to place of rest on wharf and subsequently from said place of rest to ship's sling; but absorbing only 20 cents per ton when the traffic is handled direct from cars to ship's side without being deposited at place of rest on wharf.

As stated, the absorption of 40 cents per ton has been a flat allowance heretofore. In the case of the Balfour-Guthrie Warehouse Company, the railway companies' position now seems to be that that absorption must be contingent upon the fulfilment of certain conditions by the dock company, namely, the assessment of a separate handling charge.

I am instructed to advise you that in the view of the Board no such distinction or qualification with respect to the absorption of unloading charge is justified, nor is it sanctioned by tariff, and the difference in treatment is considered as constituting an unjust discrimination on the part of the railway companies. I am further directed to ask whether, in view of the Board's views as expressed herein, instructions will be issued placing the Balfour-Guthrie Warehouse Company's dock as from September, 1925, in the same position as other dock companies with respect to the matter of absorption of unloading charges?

I am further directed by the Board to ask you for your company's reply within one week from the date hereof.

Further representations were made by the railways, who asked that if the views they set out were not accepted by the Board they should have an opportunity of presenting their position before the Board in formal hearing. In view of the provisions of section 19, subsection 2, of the Railway Act, the matter was set down for hearing.

The railways contended, in substance, that the tariff concerned had to be construed in the light of practices and agreements existing. The question of the practice of steamship companies in regard to the arrangements existing does not appear to be one which it is necessary to go into in the present application. The provisions of the tariffs must speak for themselves.

Further, the contention of the railways that the applicant was not performing the entire work necessary in order to obtain the absorption of 40 cents,

therefore, the railways were justified in limiting the absorption to 20 cents per ton of 2,000 pounds, is not a tenable position, unless the tariff provides for this.

The sum involved, represented by the difference between the absorption of 20 cents per ton of 2,000 pounds, and the 40 cents which it is contended should be absorbed, amounts, according to an exhibit filed by counsel for the applicants, to the following figures:—

Canadian Pacific Railway.. . . .	\$3,286 62
Canadian National Railways.. . . .	427 21

The matter is entirely one of the legal rate provided for in the tariff. The evidence submitted has been considered, and the tariff has been subjected to further analysis and consideration. The only conclusion at which I am able to arrive is that the legal rate was 40 cents; and I am, therefore, of opinion that a declaratory order should issue accordingly.

APPLICATION QUEEN'S CENTRAL AGRICULTURAL SOCIETY NO 70, N.B. *re* SWITCHING CHARGES, CANADIAN PACIFIC RAILWAY

*Judgment of Chief Commissioner, dated November 19, 1927,
concurring in by Assistant Chief Commissioner.*

The Central Agricultural Society No. 70, of Queens county, N.B., has petitioned the Board that the switching charge imposed by the Canadian Pacific Railway Company for transferring export freight from East Saint John to West Saint John, a distance of approximately $5\frac{1}{2}$ miles, be reduced from three cents per 100 pounds to one cent per 100 pounds; and further complain that the rate of $7\frac{1}{2}$ cents per 100 pounds imposed upon the same movement of hay for feeding cattle, shipped from West Saint John, is excessive.

The first ground of such complaint is joined in by the Prince Edward Island Potato Growers' Association, and is also joined in by the Bathurst Company, Limited, and representatives of all these bodies, as well as of the railways, appeared before the Board at a hearing held in Saint John, N.B.

Freight destined for export through West Saint John, originating in Prince Edward Island and at eastern points on the Canadian National Railways, is delivered by such railway company to the Canadian Pacific Railway Company at East Saint John and carried by the latter company to West Saint John, where it is handed over to the various steamship lines.

The case presented on behalf of the two latter petitioners concerns the movement of potatoes from Prince Edward Island, and forest products from the plant of the Bathurst Company, Limited, at Bathurst, N.B. Comparison was made between the switching charge of three cents per 100 pounds here complained of, and the switching charge for like service at Halifax, and this phase of the subject is dealt with later. It developed that the potato consignments from Prince Edward Island were handled by Mr. Clark, who explained that when he started buying potatoes he purchased them on terms, f.o.b. West Saint John, for at that time there were no proper facilities at East Saint John for handling traffic of that nature. But at present there is no difficulty in handling potatoes through east side warehouses under the control of the Canadian National Railways, which would avoid transference to the Canadian Pacific Railway Company and the switching charge complained of. But as he bought f.o.b. West Saint John, he was in a position to take the same to that point if shipments there were more expeditious, or if any other good reason presented itself, but if unloaded on the east side there was that much more in it for him, for the switching charge was not exacted. This feature of the discussion concerned the propriety of imposing the charge against the Association when the

cars were unloaded at the East Saint John warehouse, but Mr. Clark contended that as he bought them f.o.b. West Saint John it was his privilege to take them wherever he pleased after purchasing.

Mr. Dewar, who appeared for the Potato Growers' Association, complained of the charge, especially when the goods are unloaded at East Saint John. That, however, seems to be a matter of arrangement between consignor and consignee, with which the Board is not called upon to deal.

The Bathurst Company, Limited, contended that the Canadian National Railways should absorb the switching charges on pulp and paper from East to West Saint John, and asserted that there is discrimination against the Maritime Provinces by the Canadian National Railways in refusing to absorb the switching and handling charges on export and import traffic at Saint John, N.B., in face of the fact that such switching and handling charges on export and import traffic originating at or destined to stations Quebec and west, are not assessed against the shipper. As a result of this presentation, the question is submitted in two different aspects—first, from the standpoint of the discrimination so alleged, and secondly, the alleged excessiveness of the charge, which the applicants support by a comparison with the charge for the same service at Halifax.

It was alleged by Mr. Weldon of the Canadian National Railways that the export rate on the Bathurst Company's products from Bathurst to West Saint John, is in proper relationship with that from Bathurst to Halifax and Montreal, and with rates west of Montreal or Quebec to the latter ports, and he said that in naming the rates on pulp and paper they had in mind the additional charge necessary for switching, and endeavoured to line up the rates with that in view. He brought to the attention of the Board the fact that the Canadian National Railways are compelled to pay $3\frac{1}{2}$ cents per 100 pounds to the Canadian Pacific Railway Company for unloading traffic from the cars to the sheds at West Saint John, and if compelled to absorb the switching charge it would mean an outlay of $6\frac{1}{2}$ cents out of a $14\frac{1}{2}$ and $15\frac{1}{2}$ cent rate on pulp and paper respectively, from Bathurst to West Saint John. He did not deny that the charge is pretty steep, especially for unloading traffic from the car to the shed, but his company is compelled to pay it, and it could not consider any reduction, pointing out that the Canadian Pacific Railway Company receives for its $5\frac{1}{2}$ mile haul and unloading, $6\frac{1}{2}$ cents, against $11\frac{1}{2}$ or $10\frac{1}{2}$ cents to the Canadian National Railways for the 214 mile haul from Bathurst to East Saint John.

As regards the question of discrimination, based upon an absorption of handling and switching charges west of Quebec, he pointed out that competition compels such action on the part of the Canadian National Railways, that where such competition exists it is allowed to meet the same, and must meet it, to hold the traffic. The tariff in the latter locality is built up on the assumption that the whole territory west of Quebec is a competitive area, and no distinction can be made between manufacturers located at strictly competitive points and one who would be at some distance from that point. It does not seem that the complainants have established their case from the standpoint of discrimination.

In regard to the comparison between switching costs at Halifax and Saint John, it was shown that the switching movement at the latter city is a particularly expensive one involving a haul up a 1.7 per cent grade, the heaviest in the New Brunswick district, necessitating a limit load per engine of 499 tons. The movement is also over a bridge which cost \$878,000, and there are movements involving three or four terminals in the operation.

Without a parity of circumstances being shown, it is inconclusive to rely upon a variance in rates in different localities in proof of unjust or unreasonable treatment, and this holds with reference to interswitching as well as in regard

to other movements. At Halifax, the Canadian National Railways have two ocean shipping terminals, one at North street, about a couple of hundred yards from the interchange point between the Canadian National Railways and the Dominion Atlantic Railway, and the second on the other side of the city, beyond the four-mile switching limit, and known as the ocean terminal.

The Board's Order No. 35457 of August, 1924, provides that the charge by the Canadian National Railways for switching ex-water, or for furtherance by water, to and from the Dominion Atlantic Railway, between Halifax yard and the North street deep water terminal, should be one cent per 100 pounds, or not less than \$3 per car on 7th, 8th and 10th class commodities, and \$5 per car on all other traffic, and that the Dominion Atlantic Railway Company should absorb half of such charge.

In the opinion of the Canadian National Railways it became necessary to put in the same rate to its ocean terminal, a distance of over four miles, as that which prevailed in regard to interswitching and handling of its freight between the Dominion Atlantic Railway and the deep water terminal at North street, for the reason that otherwise none of the freight so plentifully delivered by the Dominion Atlantic Railway to the Canadian National Railways would find its way to the ocean terminal, but all would be delivered at the North street terminal at the very small switching cost there prevailing. The Board gave no directions as to the amount chargeable for interswitching at the ocean terminal, beyond the four-mile interswitching limit, but provided that, if an equality was made by the railway between the switching charge as regards the two terminals, and upon publication by the Canadian National Railways of the same switching charge throughout as prevails in regard to the nearer terminal, the Dominion Atlantic Railway Company should make the same absorption as previously referred to. But it did not direct the Canadian National Railways to put in the one cent charge.

It is therefore apparent that no real comparison can be instituted between the three cent charge in Saint John and the one cent charge to the ocean terminal at Halifax. If any comparison prevails, it is between the charge as regards the North street deep water terminal at Halifax, which is 200 yards distant from the interswitching point, and the West Saint John situation. Regarding it, however, from the latter standpoint, there does not appear to be ground for alleging discrimination, in view of the very dissimilar circumstances attaching to the several movements.

From what is known as the Island yard at East Saint John, where most of the interchanging takes place, there is a distance of 6.99 miles to West Saint John, while from Mill street station the distance is 5.60 miles. A record put in for the year 1925 shows that there were interchanged at Mill street outward, 4,540 cars, and inward, 5,738 cars; and at the Island yard the interchange outward was 13,900 cars, and inward 10,635 cars. It is thus seen that most of the freight is hauled a distance of almost seven miles.

Special conditions, which need not be further elaborated here, such as the difficulty of the up grade, the numerous terminal movements, and the difficulties attending upon deliveries at ocean steamers, seem to me to justify the three cent per 100 pounds charge, for it will be noted that the local switching rate established in 1919, for switching within a single terminal, has a minimum of $4\frac{1}{2}$ cents on 8th class traffic, to which potatoes belong.

I think this portion of the petition must be dismissed.

There remains, however, the further question of the charge of $7\frac{1}{2}$ cents per 100 pounds imposed upon a like movement of hay for feeding cattle, exported at West Saint John. This complaint is also pressed upon our attention by the Central Agricultural Society of Queens county, and I think it has reason for so doing. In support of the $7\frac{1}{2}$ cent rate, a distinction was drawn by the railway

company between hay for feeding purposes and hay for export. Nevertheless, I think it would not exceed the 10th class switching rate of $4\frac{1}{2}$ cents established in 1919. While it is true that this rate was published for a single terminal, I am, however, of opinion that such rate, even with the number of terminals involved, cannot be said to be out of the way.

It was contended by the Agricultural Society that the movement of traffic from the Saint John River district to West Saint John could be simplified by making the interchange at Fairville, thereby avoiding the haul into Saint John and a return haul to Fairville and thence to West Saint John. It will be remembered that the traffic involved originates on the line of the Canadian National Railways along the Saint John river, which latter company has running rights from Westfield to Saint John over the Canadian Pacific Railway Company's line. The agreement between the two companies when such rights were given cannot be wholly ignored. It was therein specifically provided that their interchange of such traffic be made at Saint John. Physical difficulties now present themselves to interchanging the same at Fairville, arising from the limitations and frequently congested conditions of the yard. It may be that increasing business will compel a re-arrangement in this particular, but the facts now before the Board would not justify an order compelling the change necessary to meet the situation complained of.

It is common knowledge that within a few months the harbour of Saint John has become nationalized and is now under the control of a commission which, undoubtedly, will take cognizance of all shipping charges and be in a position to make representations concerning them, with a full knowledge of everything involved. If any of the questions here dealt with should again be brought to the attention of the Board, further consideration will be given them.

The application to reduce the interswitching charge from East Saint John to West Saint John, on export traffic, must be dismissed.

The switching charge of $7\frac{1}{2}$ cents per 100 pounds for the above described movement of hay for feeding cattle, shipped from West Saint John, should be reduced to $4\frac{1}{2}$ cents per 100 pounds.

APPLICATION DOMINION SHUTTLE COMPANY, LIMITED *re* FREIGHT RATES ON CROSS ARMS FROM WEST TO EASTERN POINTS

Judgment of Chief Commissioner, dated November 17, 1927, concurred in by Deputy Chief Commissioner and Mr. Commissioner Oliver

The Dominion Shuttle Company, Limited, has submitted a complaint relative to freight charges on shipments of crossarms from British Columbia to eastern points. It is set out that as crossarms are made from British Columbia fir, the eastern manufacturer has to bring his raw material from the latter province, for which a lumber rate prevails, and when shipping the manufactured product from his factory he pays freight upon same according to class rates, as more fully explained below.

Contrasted with this, and as a concession to western shippers and manufacturers, crossarms, both plain and creosoted, are now shipped eastward under a commodity rate which is the same as the lumber rate above referred to. It is consequently put forward by the complainant that, the effect of the above concession is to preclude that company from competing with the western manufacturer in supplying the eastern Canadian market, as the western manufacturer ships manufactured crossarms under a commodity rate and complainant is compelled to pay a class rate when shipping the same articles from Lachute, at which point its mills are established. It is suggested in the complaint that all crossarms, both treated and plain, be placed under a class rate.

As the case developed under written submissions, it was asserted that very little of such traffic moved from the west under the conditions detailed, but it was shown that from 30 to 40 cars move from the west to the east yearly over the Canadian Pacific Railway Company's line, and with reference to the movement Mr. Flintoft stated as follows:—

However, the present rate basis from British Columbia is a competitive one. If the Board should order the removal of crossarms from the list of articles taking lumber rates from British Columbia points to Eastern Canada, the United States transcontinental tariffs from Seattle and other shipping points on the Pacific coast in the United States to Eastern Canada would still remain in effect. This would place the manufacturers in British Columbia at a disadvantage and would not be of any particular benefit to the complainants.

And in a letter to the Board in general answer to the complaint, Mr. Flintoft submitted that,—

There can be no question as to the reasonableness of the rates from Lachute, which are on the basis fixed by the Board in its various decisions, commencing with the Eastern Rates Case. This being the case, if there is unjust discrimination, the only way in which it can properly be removed is by the raising of the rates from British Columbia points. However, as pointed out in my previous letter, these latter rates are on a competitive basis and cannot be disturbed without driving the traffic into American channels.

A further answer filed by the British Columbia Lumber and Shingle Manufacturers, Limited, sets out that the basis of rate making on lumber and other forest products of the west, has been the result of numerous conferences over a long period of time, between the railway companies and the Lumber Associations, and the classifications, generally speaking, with one or two exceptions, have been concurred in both by the Canadian and the American railways which move forest products from northwest producing districts; that such classifications or groupings are not only national but international in scope, and, if the application of the Dominion Shuttle Company be concurred in, it would completely upset the whole basis of rate making on forest products from Pacific Coast points; and that from an economic standpoint the principle of manufacturing the product at the source of supply effects a considerable saving to all interested. They challenged the statement that crossarms are a further manufactured product, alleging that they require no more expensive process than is the case with many other clear lumber products, the rates on which are not attacked.

Upon the issue as thus joined, the matter was given a hearing, first at Montreal on January 7, 1926, before the Chief Commissioner, the Deputy Chief Commissioner and Mr. Commissioner Boyce. Mr. Wynne, who appeared for the complainant, amplified the complaint by stating that not only do the crossarms come from the west under a commodity rate, but the western manufacturer is allowed to ship them in mixed carloads with other lumber, and the benefit of the commodity rate is preserved to him under such conditions, whereas the eastern manufacturer is not given that advantage. He claimed that the commodity rate eastward was originally a concession made to the western manufacturer to encourage an infant industry, and now the tariff should revert to the basis from which that concession was made. It was emphasized that crossarms are nearly all made from British Columbia fir, that the western manufacturer because he can send mixed carloads under commodity rates, can ship them in small quantities and put them upon the eastern market at a lower rate than complainant can furnish them in practically close proximity to its factory, as it has to pay class rates on its output, in addition to the expense of bringing the raw material from British Columbia.

In answer to the Deputy Chief Commissioner, Mr. Wynne said that the commodity rate under which the western manufacturer ships his product eastward, is 90 cents per 100 pounds, whereas the class rate which complainant has to pay is \$1.48½ per 100 pounds.

The commodity rate eastward applies from British Columbia to destinations Winnipeg and east, and it has been in effect from the year 1906, since which time several tentative suggestions have been made to the railways concerning this situation, but without avail.

Mr. Flintoft in reply emphasized the competitive nature of the rate as against the American railways, and after hearing thus far, the matter was adjourned under the Board's session in Vancouver, whereupon it was resumed at the latter city on July 14, 1926, before the Chief Commissioner, the Deputy Chief Commissioner and Mr. Commissioner Oliver.

Mr. Giles, who appeared thereat for the Dominion Shuttle Company, continued the criticism of the commodity rate, claiming that the British Columbia manufacturers should be subject to the same tariff as eastern manufacturers as regards crossarms, and that the latter should be given the proper classification to which they rightly belong. He stated that the ordinary price of crossarm lumber in Vancouver, best grade, is about \$32 per thousand, board measurement, and when manufactured into crossarms they are sold at \$50 per thousand, making a difference of \$18, or 25 per cent, higher than the ordinary price of lumber which carries a commodity rate. He contended that crossarms are a part of pole line equipment and should be put on that rate basis, which is much higher than the commodity rate accorded to crossarms, emphasizing the impropriety of the present commodity rate and claiming it to be injustice that crossarms manufactured in British Columbia should move under such rate, while the same article manufactured in the east is compelled to pay the class rate.

He pointed out that the rates on pole line equipment, l.e.l., Vancouver to Lachute, which is the seat of the complainant's factory for crossarms, is \$2.81½, 4th class, and in carloads \$1.48½, 10th class, and yet the British Columbia arm manufacturers are given the privilege of shipping manufactured crossarms at the 90 cent commodity rate, as against the class rate from the east to Vancouver of \$1.32; and top pins or insulating pins from the Atlantic to the Pacific carry a classification on which \$1.46 per carload is payable, and \$2.81½ l.e.l. lots; that the British Columbia shipper is privileged to send mixed carloads of crossarms and lumber to eastern points, and then reship at l.e.l. rates, giving the instance of a mixed carload to Montreal, at which point crossarms could be taken out and reshipped on the following rates:—

to Montreal under a commodity rate of 90 cents;

And from Montreal, l.e.l. to Lachute, for instance, 27½ cents, 4th class, making a total of \$1.17½;

whereas l.e.l., 4th class, from Vancouver to Montreal has an established rate of \$2.81½, which however he has no use for, as under the present commodity rate he can reduce the cost to \$1.17½ as above illustrated.

Mr. Flintoft explained that the reason for putting crossarms in the latter list was to put the British Columbia manufacturer on a relative equality with American competition, and showed that the same rate prevails from Oregon to Montreal, and Vancouver to Montreal, namely 90 cents.

The question which is before the Board for decision is, whether under all the circumstances detailed the commodity rate of 90 cents should be considered unjust and discriminatory in view of the conditions above outlined, and of the fact that the higher class rate is imposed upon the same article shipped from eastern factories. The whole defence of the commodity rate rests upon the fact that the 90 cent rate from the west must be considered in the light of competition with the American railways which, as already stated, quote a 90 cent rate. If the complaint of the Dominion Shuttle Company be acceded to, it seems to me that it could have no other effect than to transfer the carriage of this commodity from Canadian railways to the lines running through American territory, and this, I think, the Dominion Shuttle Company itself would deprecate.

If the situation presented itself without this disturbing feature, equable dealing between the eastern and the western manufacturers might influence the Board to acquiesce in the remedy here sought. But it is clear that such remedy would not in any degree relieve the situation complained of, inasmuch as the crossarms would continue to move into eastern territory at the rate complained of, but carried by American railways. The situation presents itself as an instance in which competitive rates must be allowed if the traffic is to be conserved to the Canadian carrier. Compliance with the submissions embodied in complainant's presentation would not, in the view of the Board, in any way change the relative situation between the eastern and the western crossarm manufacturers but would only result in diverting the traffic in the way above indicated.

In its submission the complainant company stated as follows:—

The members of the Commission will note that we do not apply for any reduction in rates; our appeal is that the fundamental principle of rating be upheld, which we understand to be, that where raw material has been subject to a manufacturing process it becomes enhanced in value and is necessarily and justly subject to a higher freight rate than would apply on the raw material, and that it should no longer be classified as subject to the commodity rate.

For the reasons above indicated, I think this application must be dismissed.

APPLICATION OF GEORGE BRASSARD—CANADIAN PACIFIC RAILWAY

Judgment of Chief Commissioner, dated November 18, 1927, concurred in by Deputy Chief Commissioner and Mr. Commissioner Oliver.

By Order of the Board No. 27008 made the 12th day of February, 1918, permission was given to the Canadian Pacific Railway Company to divert the road allowance at the eastern boundary of the northeast quarter of section 5, township 22, range 7, west 4th meridian, in the province of Alberta, and to construct at grade the said road diversion across its tracks at Mileage 44.4, Bassano Subdivision; and to close within the limits of its right of way the diverted portion of the said road allowance, as shown on the plan and profile on file with the Board.

This application was assented to by the Department of Public Works of the Province of Alberta, and such diversion was accordingly carried out.

The applicant, George Brassard, is now, and at the time the order referred to was made, the owner of certain property adjoining such road allowance, and his farm buildings were then situate at a point north of where the road allowance so diverted joined the road as originally laid out, so that such diversion had no effect upon his access to the road in question.

In August, 1925, Mr. Brassard made application to the Board for an outlet to the main road as diverted, from the place where his farm buildings are now located. It appears that between the time of the diversion and the date of such application, Mr. Brassard moved to the south of where he then lived and much nearer the railway track, and now asks that a road be furnished to give him access to the highway, crossing the lands of an adjoining proprietor, Mr. Hovey, who is now living in the United States and with whom the applicant has had some negotiation for that purpose. It is no part of Mr. Brassard's claim that the diversion of the road has compelled the move on his part, but that it has been occasioned by the present lack of water at the place where his buildings were originally located, thereby compelling him to move to the vicinity of a slough where he has been fortunate enough to find water in sufficient quantity. If this move were necessitated by the diversion of the road, which was done at the request of the railway company as above described, then I think there would be some basis for applicant's claim, but such is not the case, and it therefore cannot be sustained upon that ground.

From the record it does not appear that any complaint was made by him at the time of the diversion, but apparently it was satisfactory to him, and as above expressed, the present situation which he now complains of arises because of his recent rearrangement of farm buildings.

It is undoubtedly the fact that the diversion was made in compliance with the law, and that the responsible department of the province of Alberta was a consenting party to such change.

The matter was listed for hearing at Calgary and due notice was sent to Mr. Brassard, as well as to the railway company, but at the hearing no one appeared on behalf of the applicant. His lack of representation at the hearing made it necessary for the members of the Board of their own motion to more carefully scrutinize all the circumstances connected with the alteration. Mr. Walker, K.C., appeared for the Canadian Pacific Railway Company, but it cannot be said that anything further was added to the information than obtainable from the files of the Board.

From the plans filed, it appears that Mr. Brassard's dwelling house at the time the order was made was close to the highway and north of the point where the diversion joins such highway as originally laid out. Now, however, inasmuch as he has changed his dwelling place considerably to the south, for the purpose before indicated, he finds himself at a distance from the diverted highway, and the fact is that between the location of his present dwelling and such diverted road another property intervenes. But it is also the fact that if the road had followed the original road allowance, he would still have easy access thereto, and it is to connect the road allowance as originally laid out with the road as diverted that this application is made.

I cannot see upon what principle the Board could move in granting this application. It is of course the circumstance of the road allowance being diverted, that gives colour to the claim. But at the time no disability or inconvenience attached to the location of Mr. Brassard's farm buildings from the fact of the road being diverted. For reasons, not by any means attributable to the railway company, he has been compelled to move his building. So far as I know, the Board has never been asked to grant relief for that reason, and I think the application must be dismissed.

COMPLAINT OF OFFICE SPECIALTY MANUFACTURING COMPANY, LIMITED, *re*
OBSERVANCE BY CARRIERS OF DIRECTIONS GIVEN ON BILLS OF LADING
BY SHIPPERS AS TO ROUTING OF TRAFFIC

Ruling of Board dated December 30, 1927

This question originated with communications from the Office Specialty Manufacturing Company, Limited, Newmarket, Ont., who complained that the Canadian National Railways had ignored routing instructions endorsed by them on shipping bills and bills of lading, said routing instructions being in accordance with provisions as to routing published in applicable tariffs. The complainants desired the Board to issue direction to the carriers to honour their specified routing in every case. They stated that all they were asking was a confirmation of the right which they had enjoyed for many years, it being set out that it was only within a comparatively recent period that the railway company had ignored, and were continuing to ignore, their routing instructions.

After consideration, the Office Specialty Manufacturing Company were advised that the specific question raised had not been brought to the Board's attention before as a subject for formal adjudication; that the matter would appear to be of general importance and had not been sufficiently developed to

place it in shape for a ruling by the Board; and that the railway companies generally would have the right to be heard before final disposition by the Board. It was further pointed out that, if the complainant company desired to have the matter submitted for hearing, they should make application, setting out in what way they were being detrimentally affected by the action complained of. Subsequently the complainants filed formal complaint which was served upon the Canadian National Railways and the Canadian Pacific Railway Company.

The Canadian National Railways, in their reply, raised a number of issues, amongst others, that shippers were not damaged in the sense that there was any difference in rate by reason of failure to carry out routing instructions, and that traffic which originates at local stations on their lines and can be handled as cheaply and expeditiously, by the line originating the traffic, should pay that line the maximum revenue which can be earned through the employment of the maximum line haul of the line originating the business.

The power of the Board to deal with the matter complained of was also raised in the reply from the Canadian National Railways.

In the reply of the Canadian Pacific Railway Company it was stated that it was quite in accord with the contention that full regard should be given to the shipper's routing instructions.

At a later date representations were also made to the Board by other parties concerning failure of carriers to honour routing instructions endorsed on bills of lading. The Dominion Atlantic Railway Company complained of its loss to the Canadian National Railways of traffic routed via their line which that company did not turn over to them.

The Canadian Manufacturers' Association stated the matter was one that had come to their attention on a number of occasions recently and also had been the subject of some correspondence with the Canadian National Railways.

The Canadian Industrial Traffic League referred to the complaint of the Office Specialty Manufacturing Company and pointed out that they had knowledge of other instances of non-compliance of carriers with shippers' routing instructions and that the matter had been receiving their attention for some time.

Communications along similar lines were received from the Acadia Sugar Refining Company, Limited, Halifax, N.S., and Moirs Limited, Halifax, N.S.

On May 9, 1927, the Board issued to railway companies under its jurisdiction, Circular No. 212, reading as follows:—

Railway companies under the jurisdiction of the Board are directed to show cause why a general order should not issue requiring all such railway companies to observe and perform the directions given on bills of lading by shippers, as to the routing of traffic, when routing is open under the tariffs in force.

I am further directed to state that all railway companies are required to file, within twenty days, their respective submissions showing cause against such an Order, after filing of which the matter will be set down for hearing at a convenient date.

Replies were received from numerous carriers to the effect that it had always been their practice to protect routing instructions given on bills of lading by shippers and that they had no objection to issuance of proposed order. No company filed representations objecting to the proposed order.

Chairman Ransom of the Canadian Freight Association, Montreal, replying to the Board's circular on August 3, 1927, on behalf of the carriers, members of that association, which covers the majority of the Canadian railways, stated:—

Our committee, on investigating, find that all railways are now observing routing instructions on shipping orders and bills of lading where traffic moves over two or more lines, when such instructions provide routing via junctions shown in carrier's tariffs. In regard to what we term local traffic, that is shipments moving between stations on one

line, we must seriously object to an order being issued directing the carriers to handle traffic via any circuitous route that the shipper may see fit to select. As an illustration, the rates between Montreal and Toronto are based on the direct line mileage, and we contend that it is manifestly unfair to the railways to ask them to handle traffic between these two cities via North Bay and Ottawa at the established rates, without an additional charge for the extra service performed, should the shipper for any reason of his own desire traffic to move via such circuitous route.

We trust that on due consideration of what is said herein, the Board will conclude that no order is necessary.

On August 11, 1927, the Dominion Atlantic Railway Company stated that in that territory the Canadian National Railways were continuing to ignore routing instructions, resulting in loss of revenue to that company, such situation being in conflict with Mr. Ransom's representation to the Board that the railways were observing routing instructions on shipping orders and bills of lading. The Dominion Atlantic Railway Company were requested to send a copy of their communication to Mr. Ransom for the further consideration of the matter by his Committee, and, under date of December 13, 1927, Mr. Ransom wrote the Board as follows:—

In further reference to yours of December 1, file 26602.66, *re* Board's Circular No. 212. The representatives of the Canadian Railways have instructions that they must observe shippers routing orders on bills of lading and shipping orders where traffic moves over two or more lines. These instructions, however, are occasionally not carried out and in that manner they are no different than many other instructions which, through error, are sometimes not observed. These diversions we assure you are not intentionally made and when through error or oversight a diversion is made of a shipment that deprives one line of revenue that they would have received had the routing instructions been carried out, the carrier responsible for the error attempts to adjust the matter with their connection by giving them an unrouted car to make good the loss. This particular case which has been brought up by Mr. Comeau has been referred to the Traffic Officers of the Canadian National Railways for their attention.

RULING

In view of the foregoing, the Board is of opinion that the instructions issued by the carriers, as contained in the representations made by Mr. Ransom, do not appear to need to be implemented by an order of the Board.

APPENDIX "B"

REPORT OF THE CHIEF TRAFFIC OFFICER OF THE BOARD FOR
THE YEAR ENDING DECEMBER 31, 1927

DEAR SIR,—I submit for the Board's twenty-third report information regarding work of the Traffic Department.

The number of freight, passenger, express, telephone, telegraph, and sleeping and parlour car schedules filed with the Board is as follows:—

FROM NOVEMBER 1, 1904, TO AND INCLUDING DECEMBER 31, 1926

Freight—			
Local Tariffs.....	19,509		
Supplements.....	41,071		
		60,580	
Joint Tariffs.....	44,292		
Supplements.....	167,505		
		211,797	
International Tariffs.....	172,237		
Supplements.....	580,181		
		752,418	
			1,024,795
Passenger—			
Local Tariffs.....	19,939		
Supplements.....	26,052		
		45,991	
Joint Tariffs.....	20,252		
Supplements.....	32,108		
		52,360	
International Tariffs.....	39,758		
Supplements.....	84,826		
		124,584	
			222,935
Express—			
Local Tariffs.....	6,368		
Supplements.....	58,066		
		64,434	
Joint Tariffs.....	6,695		
Supplements.....	28,864		
		35,559	
International Tariffs.....	7,399		
Supplements.....	11,707		
		19,106	
			119,099
Telephone—			
Local Tariffs.....	3,592		
Supplements.....	2,671		
		6,263	
Joint Tariffs.....	3,926		
Supplements.....	33,998		
		37,924	
International Tariffs.....	429		
Supplements.....	9,719		
		10,148	
			54,335
Telegraph—			
Tariffs.....	207		
Supplements.....	261		
		468	
			468
Sleeping and Parlour Car—			
Local Tariffs.....	234		
Supplements.....	331		
		565	
Joint Tariffs.....	314		
Supplements.....	520		
		834	
International Tariffs.....	379		
Supplements.....	1,158		
		1,537	
			2,936
Grand total.....			1,424,568

FROM JANUARY 1, 1927, TO AND INCLUDING DECEMBER 31, 1927

Freight—			
Local Tariffs.....	262		
Supplements.....	405		
		667	
Joint Tariffs.....	1,244		
Supplements.....	11,414		
		12,658	
International Tariffs.....	3,461		
Supplements.....	31,360		
		34,821	
			48,146
Passenger—			
Local Tariffs.....	279		
Supplements.....	386		
		665	
Joint Tariffs.....	540		
Supplements.....	1,048		
		1,588	
International Tariffs.....	947		
Supplements.....	3,139		
		4,086	
			6,339
Express—			
Local Tariffs.....	60		
Supplements.....	258		
		318	
Joint Tariffs.....	102		
Supplements.....	1,310		
		1,412	
International Tariffs.....	153		
Supplements.....	986		
		1,139	
			2,869
Telephone—			
Local Tariffs.....	451		
Supplements.....	1		
		452	
Joint Tariffs.....	..		
Supplements.....	360		
		360	
International Tariffs.....	..		
Supplements.....	..		
		..	
			812
Telegraph—			
Tariffs.....	1		
Supplements.....	10		
		11	
			11
Sleeping and Parlour Car—			
Local Tariffs.....	2		
Supplements.....	7		
		9	
Joint Tariffs.....	3		
Supplements.....	8		
		11	
International Tariffs.....	5		
Supplements.....	11		
		16	
			36
Total.....			58,213
Combined Total all Schedules.....			1,482,781

The number of communications to railways, express, telephone, and telegraph companies in connection with complaints, proper interpretation of tariffs, or classification and filing of same, also in connection with powers of attorney, concurrences, etc., was 870. Communications to others were 1,093, or a total of 1,963.

The following is a list of Traffic Orders issued, also a list of orders approving connecting agreements or service station contracts between the Bell Telephone Company and named local telephone companies:—

TRAFFIC ORDERS

No. 38655. January 13, 1927. Approving Supplement No. 3 to Canadian Freight Classification No. 17.

No. 38757, February 14, 1927. Authorizing A. G. Blair, K.C., Counsel, and Geo. A. Brown, Assistant Chief Traffic Officer, to inquire into and report upon application of the Ross Leaf Tobacco Company, of Kingsville, Ont., for transit rate on partly processed raw leaf tobacco from St. Thomas to Kingsville, with stop-over privileges at Kingsville, for shipments en route to seaboard or final destination in Dominion of Canada.

No. 38763, February 12, 1927. Disallowing Supplement 4 to the Canadian National Railways Tariff C.R.C. No. E-1068, owing to lack of proper notice being given therein.

No. 38774, February 16, 1927. Approving by-law of the Toronto Transportation Commission authorizing David C. Harvey, General Manager, to prepare and issue tariffs of tolls to be charged in respect of the Schomberg and Aurora Railway Company.

No. 38777, February 21, 1927. Permitting the Bell Telephone Company to file individual exchange tariffs and supplements to become effective March 1, 1927, to give effect to rates and charges prescribed and authorized by and in accordance with Judgment of the Board dated February 21, 1927.

No. 38793, February 24, 1927. Authorizing the Canadian National Railways to issue forthwith supplements to their Tariffs C.R.C. Nos. E-697, E-1068, and E-1069, incorporating a charge for stop-off on lumber, dressed, resawed, kiln-dried, or sorted and reshipped, which through a clerical error was omitted from supplements published pursuant to Order of the Board No. 37681, dated May 29, 1926.

No. 38831, March 15, 1927. Suspending, pending review by the Board, Order No. 38450, dated November 2, 1926, requiring the Canadian National Railways forthwith to amend their tariff applying on coal, earloads, by publishing competitive rates on coal from Three Hills, Alta., to common points in Saskatchewan and Manitoba, which shall not exceed the rates published by the Canadian Pacific Railway to the same destinations.

No. 38839, March 16, 1927. Approving Burrard Inlet Tunnel and Bridge Company's Tariff of Standard Maximum Tolls, C.R.C. No. 2.

No. 38871, March 29, 1927. Refusing application of the Ross Leaf Tobacco Company, Ltd., Kingsville, Ont., for transit rate on partly processed raw leaf tobacco, from St. Thomas to Kingsville, with stop-over privileges at Kingsville, for shipments en route to the seaboard or final destination in the Dominion of Canada.

No. 38893, April 7, 1927. Permitting the Canadian Pacific Railway to issue forthwith supplements cancelling joint tariffs, in respect of which the Edmonton, Dunvegan and British Columbia Railway, the Central Canada Railway, and the Alberta Great Waterways Railway have withdrawn their concurrences, on three days' notice.

No. 38898, April 7, 1927. Refusing application of Canadian Cannery, Limited, with respect to rates applicable in October and November, 1924, on bituminous coal, in earloads, from Erieau to Waterford, Ont., via the Pere Marquette and Michigan Central Railroads.

No. 38903, April 14, 1927. Authorizing the Canadian National Railways to file supplement to Tariff C.R.C. No. E-1182, to correct error whereby a rate of 29½ cents per 100 pounds on asbestos waste, carloads, from Danville, P.Q., to Nashua, N.H., was shown instead of 20½ cents per 100 pounds.

No. 38968, April 28, 1927. Permitting the Canadian National Railways to file, effective May 14, 1927, tariffs and supplements in lieu of certain supplements which had been rejected.

No. 38974, May 2, 1927. Approving Canadian National Railways special form of ticket being release of liability in respect of passengers travelling in automobiles loaded on flat cars handled by the car ferry on regular passenger trips between the mainland and Prince Edward Island.

No. 38998, May 12, 1927. Permitting the Maine Central Railroad to file cancellation supplements to freight tariff C.R.C. No. C-2502 and passenger tariffs C.R.C. Nos. 298, 299 and 300, upon one day's notice.

General Order No. 440, May 5, 1927. Disallowing in Canadian National Railways tariffs C.R.C. No. E-1068, C.R.C. No. E-1069 and Supplement 2 to C.R.C. No. E-697, and Canadian Pacific Railway corrections 148, 149, 152 and 153 to C.R.C. No. E-4126, as well as all other tariffs filed with the Board by railway companies subject to its jurisdiction, rules contained therein which provide that the out of line haul will be the difference between the distance via the shortest route from point of origin to final destination, and the shortest route from point of origin to final destination via the stop-off point.

General Order No. 442, May 10, 1927. Amending paragraph No. 1534, page 10, of Regulations for transportation of Explosives, by adding a new paragraph relative to heavy tin cans for transportation of black powder.

No. 39162, June 11, 1927. Approving Canadian National Railways Standard and Special Joint Freight Distance Tariffs C.R.C. Nos. E-1209 and E-1210.

No. 39163, June 13, 1927. Approving Inverness Railway & Coal Company's Standard Freight Distance Tariff C.R.C. No. 19.

No. 39180, June 13, 1927. Approving Supplement "H" to the Express Classification for Canada No. 6.

No. 39197, June 17, 1927. Disallowing proposed cancellation, effective June 27, of rates on pulpwood, in carloads, from stations in Quebec and New Brunswick to Bathurst, Chatham, Edmundston, and Saint John, N.B., for manufacture and reshipment via Canadian National Railways, as published in Canadian National Railways Tariff C.R.C. No. E-1049.

No. 39202, June 18, 1927. Directing that rates on potatoes, in carloads, from points on the Tobique Subdivision of the Canadian Pacific Railway to destinations shown in the company's tariff C.R.C. No. E-4005, be reduced to the same basis as now published from St. Leonards, N.B., to the same destination.

No. 39236, June 23, 1927. Dismissing complaint of the Nova Scotia Shippers' Association, of Kentville, N.S., against the rates charged by the Dominion Atlantic Railway on apples, in carloads, to Halifax for export.

No. 39237, June 24, 1927. Permitting the Express Traffic Association to publish, in Tariff C.R.C. No. E.T. 980, effective June 27, 1927, estimated weights on berry boxes, in crates, as formerly published in Tariff C.R.C. No. E.T. 909.

General Order No. 443, June 21, 1927. Authorizing railway companies to publish joint rates between points on Vancouver & Lulu Island Railway, outside of interswitching limits, and points on the Canadian National Railways, on the same relative basis as applies from other local points on lines of the Canadian Pacific Railway, outside interswitching limits in the vicinity of Vancouver and New Westminster, B.C.

No. 39256, June 27, 1927. Approving Sydney & Louisburg Railway Standard Freight Tariff C.R.C. No. 19.

No. 39259, June 27, 1927. Suspending proposed cancellation of rates on hardwood sawdust, published in item 130-A of Canadian Pacific Railway Supplement 36 to Tariff C.R.C. No. W-2793, and page 5 of Canadian National Railways Supplement 5 to Tariff C.R.C. No. W-445.

No. 39260, June 29, 1927. Suspending item No. 674-D in Supplement 59 to Canadian National Railways Tariff No. C.R.C. E-875, covering switching services at stations on said railways.

No. 39271, June 30, 1927. Permitting the Canadian National Railways to make effective on July 2, 1927, Supplement 13 to Tariff C.R.C. No. 95, for the purpose of establishing a rate of \$1.50 on fish from Faust to Edmonton, Alta.

No. 39311, July 1, 1927. Approving tariffs filed by the Cumberland Railway and Coal Company under the Maritime Freight Rates Act.

No. 39312, July 1, 1927. Approving tariffs filed by the Inverness Railway and Coal Company under the Maritime Freight Rates Act.

No. 39314, July 1, 1927. Approving tariffs filed by the New Brunswick Coal & Railway under the Maritime Freight Rates Act.

No. 39315, July 1, 1927. Approving tariffs filed by the Fredericton & Grand Lake Coal & Railway under the Maritime Freight Rates Act.

No. 39316, July 1, 1927. Approving tariffs filed by the Canadian Pacific Railway under the Maritime Freight Rates Act.

No. 39317, July 1, 1927. Approving tariffs filed by the Dominion Atlantic Railway under the Maritime Freight Rates Act.

No. 39318, July 1, 1927. Approving tariffs filed by the Sydney and Louisburg Railway under the Maritime Freight Rates Act.

No. 39319, July 1, 1927. Approving tariffs filed by the Maritime Coal, Railway and Power Company under the Maritime Freight Rates Act.

No. 39320, July 1, 1927. Approving tariffs filed by the Quebec Oriental Railway under the Maritime Freight Rates Act.

No. 39321, July 1, 1927. Approving tariffs filed by the Atlantic, Quebec and Western Railway under the Maritime Freight Rates Act.

General Order No. 444, June 20, 1927. Amending General Order No. 151, Regulations Governing Baggage Car Traffic, by the substitution of new rules.

No. 39322, July 1, 1927. Approving tariffs filed by the Temiscouata Railway under the Maritime Freight Rates Act.

No. 39339, July 1, 1927

No. 39341, " "

No. 39342, " "

No. 39343, " "

No. 39346, " "

} Approving tariffs of various railways filed
under the Maritime Freight Rates Act.

No. 39348, July 14, 1927. Directing the Canadian National Railways forthwith to publish through rates via Saint John and Ste. Rosalie from points in the Maritime Provinces to stations in Canada beyond Eastern lines; said through rates to be the rates in existence between such points on June 30, 1927, less approximately 20 per cent, as provided in section 3 of chapter 44, 17 George V.

No. 39349, July 14, 1927. Directing the Canadian Pacific and Canadian National Railways to publish forthwith joint tariffs naming through rates from points in the Maritime Provinces to stations west thereof in Canada, via Saint John and Ste. Rosalie Junction, which will be the same as published between

the same points via the Canadian National Railways direct; such tariffs to cover all traffic and the same territorial application as existing June 30, 1927.

No. 39375, July 21, 1927,

No. 39376, July 21, 1927

No. 39392, July 26, 1927

} Approving tariffs of railways filed under the
Maritime Freight Rates Act.

No. 39393, July 26, 1927. Approving Canadian Pacific Express Company's By-law No. 14 appointing the Traffic Manager to prepare and issue tariffs of tolls of the said company.

No. 39341, July 26, 1927

No. 39408, July 30, 1927

No. 39410, Aug. 1, 1927

No. 39428, Aug. 4, 1927

} Approving tariffs of railways filed under the
Maritime Freight Rates Act.

No. 39458, August 16, 1927. Rescinding Order No. 39259, dated June 27, 1927, with respect to rates on hardwood sawdust.

No. 39477, August 11, 1927. Rescinding Order No. 39260, dated June 29, 1927, with respect to switching services at stations on the Canadian National Railways.

General Order No. 448, August 26, 1927. Requiring that the rates on grain and flour from all points on Canadian Pacific Railway branch lines west of Fort William to Fort William, Port Arthur and Westfort be equalized to the present Canadian Pacific main line basis of rates of equivalent mileage groupings; and that all other railway companies adjust their rates on grain and flour to Fort William, Port Arthur, Westfort and Armstrong to the rates so put into effect by the Canadian Pacific Railway;

That the rates on grain and flour from prairie points to Vancouver and Prince Rupert for export shall be on the same basis as the rates to Fort William;

That the provisions as to distributing tariffs be extended so as to apply to the Canadian National Railways;

That the Canadian National Railway Company publish and file a tariff showing a rate of 18.34 cents per 100 pounds on all grain for export from Port Arthur, Fort William, Westfort and Armstrong, Ont., to Quebec;

That all railway companies subject to the jurisdiction of the Board publish and file tariffs showing the same rate to Quebec as to Montreal on:

A. Grain from bay ports for export;

B. All traffic from Toronto and points west thereof for export.

No. 39504, August 30, 1927. Permitting the Dominion Atlantic Railway to file supplement to its Tariff C.R.C. No. 817 to correct error made when mileage rates in Tariff C.R.C. No. 737 were not reissued in tariff C.R.C. No. 817 applicable on traffic for furtherance to United States points.

No. 39509, August 30, 1927

No. 39510, August 30, 1927

No. 39511, August 30, 1927

} Approving tariffs of railways filed under
the Maritime Freight Rates Act.

No. 39514, September 2, 1927. Suspending Canadian Freight Association tariff C.R.C. No. 343, covering rates on canned goods from Ontario points to Fort William and Port Arthur, pending hearing.

No. 39523, September 10, 1927. Approving Express Classification for Canada No. 7.

No. 39533, September 2, 1927

No. 39534, August 30, 1927

} Approving tariffs filed under the Mari-
time Freight Rates Act.

No. 39542, September 1, 1927. Dismissing application of the Canadian National Railways for an Order rescinding Order No. 39349, with respect to routing traffic through Saint John and Ste. Rosalie Junction.

No. 39556, September 15, 1927. Suspending, pending hearing, Canadian Freight Association Tariff C.R.C. No. 71 in so far as it affects rules and charges for car demurrage on bulk grain consigned to public terminal elevators at Vancouver, B.C.

No. 39584, September 14, 1927 }

No. 39585, September 14, 1927 }

No. 39586, September 14, 1927 }

Approving tariffs filed under the Maritime Freight Rates Act

No. 39607, September 20, 1927. Approving Michigan Central Railroad By-law appointing O. R. Bromley, L. W. Landman, J. W. Switzer, E. W. Brunek, and E. F. Louchtman, to prepare and issue tariffs of tolls of the said company.

No. 39609, September 21, 1927 }

No. 39614, September 21, 1927 }

No. 39619, September 21, 1927 }

No. 39622, September 21, 1927 }

No. 39624, September 21, 1927 }

No. 39632, September 21, 1927 }

Approving tariffs filed under the Maritime Freight Rates Act.

No. 39655, September 29, 1927. Authorizing the Dominion Atlantic Railway to publish on three days' notice a supplement to its Tariff C.R.C. No. 813, providing that rates shown in item 10 of said tariff are competitive and not applicable between intermediate points.

General Order No. 450, September 24, 1927. Amending General Order No. 151 (Baggage Car Regulations) by striking out the words "other than Government railways" in paragraph 1 of the operative part of the said order, making the same subsequent Orders dealing with such traffic applicable to Canadian Government Railways.

No. 39709, October 12, 1927. Approving tariff filed by the Canada and Gulf Terminal Railway under the Maritime Freight Rates Act.

No. 39724, October 13, 1927. Approving Supplement 1 to Express Classification for Canada No. 7.

No. 39725, October 12, 1927 }

No. 39726, October 12, 1927 }

No. 39727, October 12, 1927 }

No. 39728, October 12, 1927 }

No. 39729, October 12, 1927 }

No. 39730, October 12, 1927 }

No. 39734, October 12, 1927 }

Approving tariffs filed under the Maritime Freight Rates Act.

No. 39754, October 19, 1927 }

No. 39755, October 19, 1927 }

No. 39756, October 19, 1927 }

No. 39757, October 19, 1927 }

No. 39758, October 19, 1927 }

Approving tariffs filed under the Maritime Freight Rates Act.

General Order No. 453, October 21, 1927. Declaring that hay billed to Canadian ports for feeding cattle on ocean steamers should be accorded the same car demurrage regulations as provided for export traffic.

General Order No. 452, October 18, 1927. Amending paragraph 7 of Shipping Container Specification No. 13 of the Regulations for the Transportation of Explosives and Other Dangerous Articles by Freight.

No. 39783, October 26, 1927 }

No. 39784, October 26, 1927 }

No. 39785, October 26, 1927 }

No. 39786, October 26, 1927 }

No. 39787, October 26, 1927 }

No. 39818, October 26, 1927 }

Approving tariffs filed under the Maritime Freight Rates Act.

No. 39853, November 12, 1927 }
 No. 39859, November 12, 1927 }
 No. 39860, November 12, 1927 }
 No. 39861, November 12, 1927 }
 No. 39662, November 12, 1927 }

Approving tariffs filed under the Maritime Freight Rates Act.

No. 39882, November 17, 1927. Dismissing complaint of the Dominion Shuttle Company, Ltd., Lachute Mills, Que., against freight rates on cross-arms from western to eastern points.

No. 39911, November 21, 1927. Rescinding Order No. 37540, dated April 20, 1926, suspending amendment to Canadian Freight Association Tariff C.R.C. No. 256 in connection with advanced rates on perfumery.

No. 39913, November 17, 1927. Rescinding Order No. 39556, dated September 15, 1927, suspending Canadian Freight Association Tariff C.R.C. No. 71 in so far as same affects rules and charges for car demurrage on bulk grain consigned to public terminal elevators at Vancouver, B.C.

No. 39915, November 22, 1927. Refusing application of Queen's Central Agricultural Society No. 70, New Brunswick, and others, for a reduction in the charge of the Canadian Pacific Railway for switching import and export carload traffic between East Saint John and West Saint John, and directing that the Canadian Pacific Railway establish, effective within two weeks from the date of this order, a rate of 4½ cents per 100 pounds for the movement of hay, in carloads, minimum weight as per Canadian Freight Classification, from East Saint John to West Saint John.

No. 39922, November 23, 1927. Approving Michigan Central Railroad By-law appointing O. R. Bromley, L. W. Landman, J. W. Switzer and E. W. Brunck to prepare and issue tariffs of tolls.

No. 39963, December 1, 1927 }
 No. 39964, December 1, 1927 }
 No. 39969, December 1, 1927 }
 No. 39970, December 1, 1927 }
 No. 39971, December 1, 1927 }

Approving tariffs filed under the Maritime Freight Rates Act.

No. 39974, December 2, 1927. Approving Supplement No. 6 to Tariff C.R.C. No. E.T. 694 of the Express Traffic Association, covering Regulations for the Transportation of Acids and other Dangerous Articles by Express.

No. 39981, December 3, 1927. Rescinding Order No. 39514, dated September 2, 1927, suspending Supplement 1 to Canadian Freight Association Tariff C.R.C. No. 343 cancelling competitive rail and water rate of 41 cents per 100 pounds on canned goods, carloads, from stations in Eastern Canada to Fort William and Port Arthur, when destined to points beyond.

No. 39999, December 6, 1927. Declaring that under the provisions contained in Canadian National Railways tariffs C.R.C. Nos. W-432 and W-434, and Canadian Pacific Railway tariffs C.R.C. Nos. W-2788 and W-2755, the absorption of unloading charges which should have been made by the said railway companies with respect to flour exported over the Balfour-Guthrie Warehouse company's dock at Vancouver, B.C., was 40 cents per 2,000 pounds.

No. 40081, December 27, 1927. Requiring the Canadian National and Canadian Pacific Railways to establish, effective January 2, 1928, a joint rate on salt, coarse or rock, in carloads, of 36½ cents per 100 pounds, from Malagash, Nova Scotia, to Temiskaming, Quebec, the rate to be divided 17·7 cents for the Canadian National Railways and 18·8 cents for the Canadian Pacific Railway.

General Order No. 455, December 20, 1927. Striking out paragraph 1836 (c) of the Regulations for the Transportation of Explosives and Other Dangerous Articles by Freight, and substituting therefor a new clause, with respect to shipping containers for matches.

No. 40121, December 31, 1927. Refusing application of the Dominion Sugar Company, Limited, of Chatham, Ontario, for an order adjusting the rates on sugar beets, carloads, to Chatham and Wallaceburg, Ont., so as to remove alleged discrimination in favour of Raymond, Alta.

TELEPHONE ORDERS

Order No.	Date	Connecting Company
38625	Jan. 8, 1927....	Commissioners for the Telephone System of the Municipality of the Township of Arran.
38627	Jan. 8, 1927....	Upper Ottawa Improvement Company.
38628	Jan. 8, 1927....	Canadian Explosives, Limited.
38630	Jan. 8, 1927....	Maniwaki Power and Telephone Company.
38677	Jan. 18, 1927....	Thames Road Telephone System.
38708	Jan. 26, 1927....	Derryville Telephone Company.
38712	Jan. 26, 1927....	Clarence Telephone Company.
38727	Jan. 31, 1927....	Mount Forest, Wellington & Grey Telephone Company.
38747	Feb. 8, 1927....	Temiskaming & Northern Ontario Rly. Commission.
38765	Feb. 15, 1927....	The Hartman Private Telephone Line.
38766	Feb. 15, 1927....	Camperdown Telephone Company.
38769	Feb. 16, 1927....	Aldborough Farmers Telephone Association.
38772	Feb. 16, 1927....	Commissioners for the Telephone System of the Township of Euphrasia.
38795	Feb. 25, 1927....	Urban and Rural Telephone Company.
38838	Mar. 15, 1927....	Conn Telephone Company.
38844	Mar. 15, 1927....	Hawthorne Hill Rural Telephone Company.
38904	April 13, 1927....	Molesworth Independent Telephone Company.
38906	April 1, 1927....	Perry Telephone System.
38915	April 14, 1927....	Minto Rural Telephone Company.
38916	April 14, 1927....	Thamesville Telephone Company.
38931	April 19, 1927....	Commissioners for the Telephone System of the Municipality of the Township of Dawn.
38967	April 27, 1927....	Ellis Rural Telephone Company.
38973	May 3, 1927....	Commissioners for the Telephone System of the Municipality of the Township of London.
39023	May 16, 1927....	Muskoka River Telephone Company.
39025	May 16, 1927....	Purbrook & Fraserburg Telephone Company.
39029	May 16, 1927....	Commissioners for the Telephone System of the Municipality of the Township of Monck.
39032	May 16, 1927....	Gore Mutual Telephone Company.
39033	May 16, 1927....	Corporation of the Township of Maidstone.
39034	May 16, 1927....	South Colchester Telephone Company.
39035	May 16, 1927....	Carpenter-Hixton Company, Limited.
39040	May 17, 1927....	Bracebridge & Northwood Telephone Company.
39069	May 21, 1927....	Lake Charles Telephone Company.
39071	May 21, 1927....	Boat Lake Telephone Company.
39096	May 27, 1927....	Clavering Telephone Company.
39097	May 27, 1927....	Zion & Wolseley Telephone Company.
39099	May 27, 1927....	Mount Horeb Telephone Company.
39101	May 27, 1927....	Silver Creek Telephone Company.
39102	May 27, 1927....	Commissioners for the Telephone System of the Municipality of the Township of Wilmot.
39103	May 27, 1927....	Gillies Telephone System.
39105	May 25, 1927....	Park Head Telephone Company.
39106	May 27, 1927....	Nipissing Private Telephone Line.
39107	May 25, 1927....	Keppel Rural Telephone Company.
39108	May 27, 1927....	Cecil Swale Telephone System.
39275	June 18, 1927....	Byron Telephone Company.
39278	June 21, 1927....	Bethesda-Mutual Telephone Company.
39279	June 21, 1927....	Corporation of the Township of Rochester.
39283	June 21, 1927....	Salem Telephone Company.
39287	June 30, 1927....	Fourth Line of Ross Telephone Company.
39288	June 21, 1927....	East Darlington Telephone Company.
39332	July 11, 1927....	Coldstream Telephone System.
39391	July 23, 1927....	Johnson & Brandon Telephone Company.
39472	Aug. 12, 1927....	Amabel Telephone Company.
39474	Aug. 11, 1927....	Adelaide Telephone Company.
39497	Aug. 25, 1927....	Fingal Telephone Company.
39524	Sept. 3, 1927....	Fingal Telephone Company.
39529	Sept. 1, 1927....	Lucknow & Kinloss Telephone Company.
39562	Sept. 15, 1927....	Caradoc-Ekfrid Telephone Company.
39563	Sept. 15, 1927....	Hepworth & Maple Grove Telephone Company.
39564	Sept. 15, 1927....	Caledon Municipal Telephone System.
39565	Sept. 15, 1927....	La Compagnie de Telephone de St. Hubert de Spaulding.
39612	Sept. 21, 1927....	Lambton Telephone Company.
39682	Oct. 4, 1927....	Commissioners for the Telephone System of the Municipality of the Township of Monck.

TELEPHONE ORDERS—*Concluded*

Order No.	Date	Connecting Company
39768	Oct. 24, 1927....	Woodville-Glen Telephone Company.
39771	Oct. 24, 1927....	People's Telephone Company of Forest.
39777	Oct. 24, 1927....	La Compagnie de Telephone de Woburn.
39778	Oct. 24, 1927....	Apsley Telephone Company.
39800	Oct. 28, 1927....	Sparta Rural Telephone Company.
39823	Nov. 3, 1927....	Sauble Falls Telephone Company.
39909	Nov. 22, 1927....	Erie Telephone Company.
39910	Nov. 19, 1927....	Yarmouth Rural Telephone Company.
39941	Nov. 28, 1927....	Wroxeter Rural Telephone Company.
40009	Dec. 10, 1927....	Hexley Telephone Company.
40014	Dec. 10, 1927....	Rumney Settlement Telephone Company.
40019	Dec. 10, 1927....	Norland Independent Telephone Company.
40028	Dec. 12, 1927....	Head Lake Telephone Company.
40067	Dec. 21, 1927....	Moore Municipal Telephone System.

APPENDIX C

REPORT OF THE CHIEF ENGINEER OF THE BOARD FOR THE
YEAR ENDING DECEMBER 31, 1927

OTTAWA, ONT., February 16, 1928.

A. D. CARTWRIGHT, Esq.,
Secretary, Board of Railway Commissioners,
Ottawa, Ont.

SIR,—I have the honour to submit herewith synopsis of my annual report as to the work of the Engineering Department of the Board during the year 1927.

ROUTE MAPS

Route Map of the general location of the Aikins Northerly Branch of the Canadian Pacific Railway from section 13, township 16, range 13, W. 3 meridian, at mile 0 to section 31, township 19, range 13, W. 3 meridian, at mileage 25, province of Alberta.

Revised route map of the Moose Jaw Southwesterly Branch of the Canadian Pacific Railway (Assiniboia—Consul) from section 23, township 6, range 1, W. 3 meridian, at mileage 78.93, to section 8, township 5, range 10, W. 3 meridian, at mileage 155.63, in the province of Saskatchewan.

Route map of general location of the Cassils Southerly Branch of the Canadian Pacific Railway from section 5, township 19, range 15, W. 4 meridian, at mileage 0, to section 14, township 16, range 16, W. 4 meridian, at mileage 18, in the province of Alberta.

Route map of the general location of the Swift Current Southwesterly Branch of the Canadian Pacific Railway from Swift Current, mileage 0 to 37.5, in the province of Saskatchewan.

General route and location of the Canadian Transit Company's bridge over the Detroit river in the town of Sandwich, Ont.

Revised general location of the Cassils Southerly Branch of the Canadian Pacific Railway from section 23, township 16, range 15, W. 4 meridian, at mileage 16.2 to mileage 23.4, province of Alberta.

Route map of general location of the Fife Lake Branch of the Canadian Pacific Railway from section 2, township 3, range 30, W. 2 meridian, at mileage 0 to section 20, township 2, range 4, W. 3 meridian, at mileage 32.8, in the province of Saskatchewan.

Route map of general location of the Asquith-Cloan Branch of the Canadian Pacific Railway from section 9, township 38, range 11, W. 3 meridian, at mileage 18.0 to section 31, township 39, range 12, W. 3 meridian, at mileage 30.7, in the province of Saskatchewan.

Route map of general location of the Foam Lake Westerly Branch of the Canadian Pacific Railway from section 34, township 30, range 11, W. 2 meridian, at mileage 0 to section 18, township 29, range 15, W. 2 meridian, at mileage 31.8, in the province of Saskatchewan.

Route map of general location of the Foam Lake Western Branch of the Canadian Pacific Railway from section 13, township 29, range 14, W. 2 meridian, at mileage 20.25, to section 18, township 30, range 17, W. 2 meridian, at mileage 45, in the province of Saskatchewan.

Route map of general location of a portion of the Leader Southwesterly Branch of the Canadian Pacific Railway from section 6, township 16, range

19, W. 3 meridian, at mileage 126, to section 22, township 18, range 17, W. 3 meridian, at mileage 150.1, in the province of Saskatchewan.

Route map of general location of the Rosetown-Perdue Branch of the Canadian Pacific Railway from section 27, township 32, range 14, W. 3 meridian, at mileage 17.0, to section 24, township 33, range 13, W. 3 meridian, at mileage 26.8, in the province of Saskatchewan.

Route map of the general location of the Rosetown-Perdue Branch of the Canadian Pacific Railway from section 24, township 33, range 13, W. 3 meridian, at mileage 26.8, to a point near Perdue at mileage 44.6, in section 31, township 35, range 11, W. 3 meridian, in the province of Saskatchewan.

LOCATION

Location of a portion of the Cassils Southerly Branch of the Canadian Pacific Railway from section 5, township 19, range 15, W. 4 meridian, at mileage 0, to section 11, township 16, range 16, W. 4 meridian, at mileage 28.09, in the province of Alberta.

Location of the Rosemary Northerly Branch of the Canadian Pacific Railway from section 1, township 21, range 16, W. 4 meridian, at mileage 0, to section 35, township 24, range 15, W. 4 meridian, at mileage 25.03, in the province of Alberta.

Location of the Langdon North Branch of the Canadian Pacific Railway from section 25, township 24, range 15, W. 4 meridian, at mileage 122.74, to section 5, township 24, range 14, W. 4 meridian, at mileage 128.0, in the province of Alberta.

Location of a portion of the Asquith-Cloan Branch of the Canadian Pacific Railway from section 35, township 37, range 10, at mileage 8.04, to section 17, township 38, range 11, W. 3 meridian, at mileage 18.73, in the province of Saskatchewan.

Location of a portion of the Rosetown-Keppel Branch of the Canadian Pacific Railway from section 14, township 30, range 15, W. 3 meridian, at mileage 0 to section 31, township 33, range 13, W. 3 meridian, at mileage 25.07, in the province of Saskatchewan.

Location of a portion of the Cassils Southerly Branch of the Canadian Pacific Railway from mileage 18 to section 19, township 15, range 15, W. 4 meridian, at mileage 23.39, in the province of Alberta.

Location of the bridge of the Canadian Transit Company over the Detroit river between Sandwich and city of Detroit.

Location of a portion of the Asquith-Cloan Branch of the Canadian Pacific Railway from section 17, township 38, range 11, W. 3 meridian, at mileage 18.73, to section 32, township 39, range 12, W. 3 meridian, at mileage 30.70, in the province of Saskatchewan.

Location of a portion of the Foam Lake Branch of the Canadian Pacific Railway from section 31, township 30, range 11, W. 2 meridian, at mileage 0 to section 13, township 29, range 14, W. 2 meridian, at mileage 20.25, in the province of Saskatchewan.

Location of a portion of the Rosetown-Perdue Branch of the Canadian Pacific Railway from section 27, township 32, range 14, W. 3 meridian, at mileage 16.95, to section 24, township 33, range 13, W. 3 meridian, at mileage 26.81, in the province of Saskatchewan.

REVISED LOCATION

Revised location of the Esquimault and Nanaimo Railway from the easterly limit of Johnson street bridge to and into Block D, city of Victoria, B.C.

Revised location of Bromhead Westerly Branch of the Canadian Pacific Railway from section 6, township 3, range 13, W. 2 meridian, at mileage 2.37, to section 17, township 2, range 16, W. 2 meridian, at mileage 21.42, in the province of Saskatchewan.

Revised location of the Moose Jaw Southwesterly Branch (Assiniboia-Consul) of the Canadian Pacific Railway from section 23, township 6, range 1, W. 3 meridian, at mileage 78.93, to section 31, township 5, range 5, W. 3 meridian, at mileage 123.20, in the province of Saskatchewan.

Revised location of the Lanigan Northeasterly Branch of the Canadian Pacific Railway from section 7, township 45, range 18, W. 2 meridian, at mileage 83.54, to section 18, township 46, range 18, W. 2 meridian, at mileage 90.86, in the province of Saskatchewan.

Revised location of a portion of the Fife Lake Branch of the Canadian Pacific Railway from section 33, township 3, range 30, W. 2 meridian, at mileage 16.21, to section 1, township 2, range 27, W. 2 meridian, at mileage 47.42, in the province of Saskatchewan.

Revised location of a portion of the Tuffnell-Prince Albert Branch of the Canadian Pacific Railway from section 5, township 51, range 14, W. 2 meridian, at mileage 131.94, to a point in section 10, township 52, range 15, W. 2 meridian, at mileage 142.83, in the province of Saskatchewan.

Revised location of a portion of the Bromhead Westerly Branch of the Canadian Pacific Railway from section 17, township 2, range 16, W. 2 meridian, at mileage 21.42, to section 21, township 2, range 17, W. 2 meridian, at mileage 26.81, in the province of Saskatchewan.

Revised location of a portion of the Cardston Northwesterly Branch of the Alberta and Irrigation Company's railway from section 16, township 3, range 25, W. 4 meridian, at mileage 0 to section 11, township 5, range 27, W. 4 meridian, at mileage 28.15, in the province of Alberta.

Revised location of a portion of the Langdon North Branch of the Canadian Pacific Railway from section 24, township 25, range 16, W. 4 meridian, at mileage 114.68 to a point in section 25, township 24, range 15, W. 4 meridian, at mileage 122.74, in the province of Alberta.

Revised location of a portion of the Canadian Pacific Railway between the southwest quarter of section 19, township 12, range 9, E. P. M., and the southeast quarter of section 23, township 12, range 8, E. P. M., mileage 90.01 to 91.44, Keewatin subdivision, in the province of Manitoba.

Revised location of a portion of the Canadian Pacific Railway Moose Jaw Southwesterly Branch from section 27, township 6, range 1, W. 3 meridian, at mileage 81.08, to section 3, township 6, range 1, W. 3 meridian, at mileage 86.82, in the province of Saskatchewan.

Revised location of the Nipissing Central Railway in the township of Rouyn, in the province of Quebec, near the town of Rouyn, mileage 56.11 to 59.21, from Swastika, Ont.

Revised location of a portion of the Cassils Southerly Branch of the Canadian Pacific Railway from section 5, township 19, range 15, W. 4 meridian, at mileage 0, to section 13, township 16, range 16, W. 4 meridian, at mileage 16, in the province of Saskatchewan.

Revised location of main line and double track of the Canadian Pacific Railway through Concessions 1, 2, 3, 4 and 5, township of Strathearn, district of Sudbury, in the province of Ontario.

Revised location of the Foam Lake Southwesterly Branch of the Canadian Pacific Railway from section 13, township 29, range 14, W. 2 meridian, at mileage 20.25, to section 23, township 29, range 15, W. 2 meridian, at mileage 26.96, in the province of Saskatchewan.

Revised location of a portion of the Cutknife-Whitford Lake Branch of the Canadian Pacific Railway from section 19, township 54, range 9, W. 4 meridian, at mileage 145.37, to section 1, township 55, range 13, W. 4 meridian, at mileage 166.75, in the province of Saskatchewan.

Revised location of a portion of the Cutknife-Whitford Lake Branch of the Canadian Pacific Railway from mileage 180.84 to 181.55, all in section 11, township 56, range 15, W. 4 meridian, in the province of Alberta.

Revised location of a portion of the Cutknife-Whitford lake Branch of the Canadian Pacific Railway from section 19, township 54, range 9, W. 4 meridian, at mileage 145.37, to section 1, township 55, range 13, W. 4 meridian, at mileage 166.75, in the province of Alberta.

Revised location of a portion of the Cutknife-Whitford Lake Branch of the Canadian Pacific Railway from mileage 180.58 to 180.84, and location from mileage 180.84 to 181.55, in the province of Alberta.

Revised location of a portion of the Foam Lake Southwesterly Branch of the Canadian Pacific Railway from section 14, township 29, range 14, W. 2 meridian, at mileage 22.23, to section 21, township 29, range 14, W. 2 meridian, at mileage 24.13, in the province of Saskatchewan.

Revised location of the Algoma Central and Hudson Bay Railway between mileage 105 and 108, in township 28, range 16, district of Algoma, in the province of Ontario.

RAILWAY CROSSINGS

Undercrossing of the Michigan Central Railroad by the Niagara, St. Catharines and Toronto Railway at Palmer avenue, Niagara Falls, Ont.

Crossing at grade of the tracks of the Vegreville subdivision of the Canadian National Railways by the tracks of the Viking Subdivision of the Canadian National Railways.

Crossing at grade of the tracks of the Great Central Lake Branch of the Esquimalt and Nanaimo Railway by the tracks of the Great Central Sawmills Limited at Great Central Lake, B.C.

Crossing at grade of the tracks of the Canadian Pacific Railway, Pheasants Hill Branch, by the tracks of the Saskatoon Loop Line of the Canadian National Railways at Saskatoon, Sask.

Crossing of the tracks of the Michigan Central Railroad by the Niagara, St. Catharines and Toronto Railway by means of a concrete slab bridge at New street, Niagara Falls, Ont.

Crossing of the tracks of the Esquimalt and Nanaimo Railway by the tracks of the Alberni Pacific Lumber Company at mileage 26.7, Port Alberni Subdivision.

Crossing of double tracks of the Canadian National Railways by the spur line tracks of the Canadian Pacific Railway to the Exhibition Grounds at Regina, Sask.

Crossing of the tracks of the Brandon Street Railway by the tracks of the Canadian National Railways at First street, Brandon, Man.

Crossing of the single track of the Canadian National Railway by the single track of the Canadian Pacific Railway by means of an overhead bridge at St. Catherine, P.Q.

OPERATION OF INTERLOCKING PLANTS

Operation of interlocking plant at the crossing of the Michigan Central Railroad and the Canadian National Railways at Yarmouth, Ont.

Operation of interlocking plant at crossing of the Canadian National Railways by the Canadian Pacific Railway at Lennoxville, P.Q.

Operation of interlocking plant at crossing of the Canadian National Railways and the Montreal Tramways at George V avenue, Montreal East, P.Q.

Operation of interlocking plant at crossing of the Canadian National Railways by the Montreal Tramways at Broadway avenue, Pointe aux Trembles, P.Q.

Operation of interlocking plant at crossing of the Canadian National Railways by the Montreal Tramways at De la Rousseliere street, Pointe aux Trembles, P.Q.

Operation of interlocking plant at crossing of the Canadian National Railways by the Abitibi Transportation and Navigation Company's tracks at Stinson, Ont.

RAILWAY CONNECTIONS

Connection between the tracks of the Canadian Pacific Railway and the tracks of the Montreal Tramways Company at mileage 8.83 Lachute Subdivision, in lots 2639, 287-108, and 287-104, parish of Sault au Recollet, in the province of Quebec.

Connection between tracks of the Michigan Central Railroad and the Canadian National Railways in the township of Crowland, county of Welland, in the province of Ontario.

Wye connection between the main lines of the Alberta and Great Waterways Railway and the Edmonton, Dunvegan and British Columbia Railway at Carbondale, Alta.

Wye connection between Pleasant Point and Cromer Subdivisions of the Canadian National Railways at Brandon, Man.

Connection between tracks of the British Columbia Electric Railway and the Canadian Pacific Railway at Abbotsford, B.C.

Connection between tracks Nos. 13 and 14, No. 2 Elevator, of the Vancouver Harbour Commissioners and the Canadian Pacific Railway at Vancouver, B.C.

Connection between tracks of the Hamilton Street Railway and tracks of the National Steel Car Corporation, constructed by the Toronto, Hamilton and Buffalo Railway in the township of Barton, county of Wentworth, in the province of Ontario.

INTERCHANGE TRACKS

Interswitching facilities between the Canadian Pacific Railway and the Canadian National Railways at Bienfait, Sask.

Interswitching facilities between the British Columbia Electric Railway and the Canadian Northern Pacific Railway at New Westminster, B.C.

Interswitching facilities between the Canadian National Railways and the Grand Trunk Pacific Railway at Cudworth Junction, in the province of Saskatchewan, in the northwest quarter of section 18, township 48, range 25, W. 2 meridian.

PROTECTION AT HIGHWAY CROSSINGS

Altering ringing circuit of electric bell at crossing of Frankton road, Carleton Place, Ont., by the Canadian Pacific Railway, and restricting speed of trains over crossing to ten miles per hour.

Removal of house in northwest angle of crossing of highway by the Canadian National Railways at Brooklyn Station, N.S., to improve the view.

Establishing of sight lines at highway crossing on the Michigan Central Railroad at Insell, Ont.

Installation of wigwag signal in addition to electric bell at crossing of Main street, Lancaster, Ont., by the Canadian National Railways.

Removal of obstruction to view and establishing of sight lines at the first crossing of the highway west of Carp Station, Ont., by the Canadian National Railways.

Installation of electric bell and wigwag at the crossing of Howard avenue, Windsor, Ont., by the Essex Terminal Railway.

Installation of wigwag signal in addition to electric bell at crossing of Church street, Carp, Ont., by the Canadian National Railways.

Installation of electric bell and wigwag signal at highway crossing immediately west of station at Afton, N.S., at mileage 100, Mulgrave Subdivision, Canadian National Railways.

Installation of electric bells and wigwags at crossing of Robinson and Victoria streets, Moncton, N.B., by the Canadian National Railways.

Installation of electric bell and wigwag at crossing of St. Albert trail by the Canadian National Railways in the city of Edmonton, Alta.

Installation of wigwag signal in addition to electric bell at highway crossing 300 feet east of Ernestown Station, Ont., by the Canadian National Railways.

Installation of automatic bell and wigwag signal at crossing of Main street, Cobden, Ont., by the Canadian Pacific Railway.

Installation of wigwag signal in addition to bell at crossing of the highway at Martinon Station, N.B., by the Canadian Pacific Railway.

Installation of automatic bell and wigwag at crossing of St. James street, St. Pierre, P.Q., by the Canadian National Railways.

Installation of electric bell and wigwag signal at highway crossing at Appin, Ont., at mileage 24.7, Canadian Pacific Railway.

Installation of wigwag signal in addition to present bell at crossing of Brock street, Uxbridge, Ont., by the Canadian National Railways.

Removal of two high wooden fences inside coal yard to improve view at crossing of Kingsbury avenue, Toronto, Ont., by the Canadian National Railways.

Installation of double arm gates at crossing of St. Remi street, Montreal, P.Q., by the Canadian National Railways.

Removal of semaphore signals and installation of dwarf signals at crossing of Guy street, Montreal, P.Q., by the Canadian Pacific Railway.

Placing of flagman between 6 a.m. and 10 p.m. in addition to existing bell, at crossing of First avenue, Lachine, P.Q., by the Canadian National Railways.

Installation of automatic bell and wigwag at highway crossing at mileage 24.96, Springhill Subdivision, Canadian National Railways, in the province of Nova Scotia.

Installation of wigwag signal at crossing of King street, Ingersoll, Ont., by the Canadian Pacific Railway.

Installation of automatic bell and wigwag signal at crossing of highway at Memramcook, N.B., at mileage 105.63, Springhill Subdivision, Canadian National Railways.

Installation of automatic bell and wigwag signal at highway crossing at Causapscal, P.Q., at mileage 47.83, Matapedia Subdivision, Canadian National Railways.

Installation of automatic bell and wigwag at highway crossing at Trois Pistole, P.Q., at mileage 56.50, Rimouski Subdivision, Canadian National Railways.

Installation of automatic bell and wigwag signals at highway crossing at Amqui, P.Q., at mileage 60.67, Matapedia Subdivision, Canadian National Railways.

Installation of gates at Gilbert's Lane Crossing, St. John, N.B., at Mile 88.37, Sussex Subdivision, Canadian National Railways.

Installation of automatic bell and wigwag at crossing of highway at Sydney River, N.S., by the Canadian National Railway.

Installation of double automatic bells and wigwags at crossing of Victoria street, Stevensville, Ont., by the Michigan Central Railroad.

Removal of obstructions to view at crossing of the highway by the Feeder Siding of the Canadian National Railway between lots 5 and 6, township of Wainfleet, province of Ontario.

Installation of automatic bell and wigwag at highway crossing at Humphrey, N.B., Mile 122.79, Springhill Subdivision, Canadian National Railways.

Installation of automatic bell and wigwag at crossing of St. Pierre road, Charlottetown, P.E.I., by the Canadian National Railway.

Installation of automatic crossing bell at junction of University ave., and Waterloo Row, Fredericton. N.B., by the Canadian National Railway.

Installation of alternate flashing lights at the crossing of the March road, Mile 6.39, Chalk River Subdivision, Canadian Pacific Railway.

Installation of wigwag signal in addition to bell at crossing of Bouthillier street, St. Johns, P.Q., by the Canadian National Railway.

Installation of Farnsworth automatic gates at crossing of Montreal-Sherbrooke highway near St. Hubert Station, P.Q.

Installation of automatic bell and wigwag at crossing of Church street, Pointe au Pic, P.Q., by the Canadian National Railways.

Protection of crossing of Richmond St., Chatham, Ont., by the Canadian Pacific Railway having one of their trainmen act as flagman when operating over the crossing.

Installation of automatic bells and wigwags at crossing of highway by the Michigan Central Railway, three miles east of Canfield Jet., Ont.

Removal of trees at crossing of the Cariboo road by the Canadian National Railways to improve the view.

Installation of automatic bell and wigwag at crossing of Main street, Cainsville, Ont., by the Canadian National Railways.

Removal of brush and earth embankment at the intersection of Yale Road and Water street, at Hope, B.C., by the Canadian National Railways.

Removal of obstructions to view at crossing of highway known as Blossom avenue east of Cainsville, Ont., by the Canadian National Railways.

Approval of the "Morrison Crossing Signal" or "Lightning Flash Signal" as protection at highway crossings.

Installation of electric bell and wigwag at crossing of Lincoln Road in township of Walkerville, province of Ontario by the Essex Terminal Railway.

Installation of wigwag signal in addition to bell at highway crossing north of Scotia, Ont., by the Canadian National Railway.

Installation of two automatic bells and wigwags at the crossing of Walker road, township of Walkerville, province of Ontario by the Essex Terminal Railway.

Installation of electric bell and wigwag at second highway crossing west of Brookfield Station, Ont., by the Michigan Central Railroad.

Installation of two electric bells and wigwags at crossing of Winnipeg street, Regina, Sask., by the Canadian Pacific Railway Company.

Installation of automatic bell and wigwag at crossing of Kildare road, Walkerville, Ont., by the Essex Terminal Railway.

Improvement in view at crossing of La Bataille road, Mile 16.74, Rouses Point Subdivision, Canadian National Railways.

Installation of electric bell at crossing of Prefontaine street, Montreal, P.Q., by the Canadian National Railways.

Removal of obstructions to view at crossing of Aberdeen street, Bridgewater, N.S., by Chester Subdivision, Canadian National Railways.

Installation of automatic bells and wigwags at crossing of Prince Edward street, Brighton, Ont., by the Canadian National Railways and Canadian Pacific Railway Company.

Removal of obstructions to view at crossing the highway by the Canadian National Railways at Mile 97·7, Renfrew, Ont.

Installation of two automatic bells and wigwags at crossing of Tecumseh road, Tecumseh, Ont., by the Canadian National Railways.

Installation of wigwag signal in addition to electric bell at crossing of Queen street, Guelph, Ont., by the Canadian Pacific Railway Company.

Removal of obstructions to view at crossing of Walker Line road, township of Nelson, province of Ontario, by the Canadian National Railways.

Maintenance of watchman at crossing of Lancaster street, Kitchener, Ont., by the Canadian National Railways.

Installation of automatic bell and wigwag at crossing of the highway by the Canadian Pacific Railway at Mile 42·8, Belleville Subdivision.

Installation of interlocking plant at west end of yard of Canadian National Railways at Niagara Falls, Ont., Mile 2·0, Grimsby Subdivision, and at crossing of Michigan Central Railroad single track of new connection between Grimsby and Stamford Subdivisions, in lot 42, township of Stamford.

Removal of signalman at crossing of Michigan Central Railroad by Canadian National Railway in lot 74, township of Stamford, Ont., trains to be flagged over crossing by train crew.

Removal of signalmen at crossing of Canadian National Railway by the Lake Erie and Northern Railway south of Galt, Ont., between twelve midnight and six a.m. daily.

Removal of signalmen at crossing of the Canadian National Railway by the Lake Erie and Northern Railway at Simcoe, Ont., from twelve midnight to six a.m. daily.

Changes in interlocking plant at crossing of Hamilton Street Railway by the Toronto, Hamilton and Buffalo Railway on Barton street, Hamilton, Ont.

Installation of gates at crossing of tracks of Toronto Transportation Commission by tracks of the Canadian Pacific Railway at intersection of Front street and Spadina avenue, Toronto, Ont.

Removal of signalmen at crossing of Canadian Pacific Railway and Canadian National Railway at Neepawa, Man., for a period of eight hours each night.

Changes and signal protection at the crossing of the Canadian National Railway by the Canadian Pacific Railway at Lennoxville, P.Q.

Changes in interlocking plant at crossing of the Canadian National Railway by the Canadian National Railway at De Beaujeu, province of Quebec.

Changes in interlocking plant at the crossing of the Canadian National Railways by the Canadian Pacific Railway at Ringold, Ont.

Changes in interlocking plant at crossing of the Canadian Pacific Railway by the Canadian National Railway, Mile 25·5, La Tuque Subdivision, at St. Basile, P.Q.

Changes in interlocking plant at crossing of Dundas and Otterville Subdivisions of the Canadian National Railways at Woodstock, Ont.

OPENING FOR TRAFFIC

Opening for carriage of traffic the connection between Three Hills Subdivision and Brazeau Subdivision of the Canadian National Railway near Alix, Alta.

Opening for carriage of traffic portion of Easton Southwesterly Branch from Mile 29·7 to 34·75, province of Saskatchewan.

Opening for the carriage of traffic third track of the Canadian National Railway between Gerrard street and Danforth yard, Toronto, Ont.

Opening for traffic portion of the Cutknife-Whitford Lake Branch of the Canadian Pacific Railway from Mile 76.25 at Lloydminster, to mile 117.0 at Clandonald, province of Alberta.

Opening for traffic portion of the Cardston Northwesterly Branch of the Canadian Pacific Railway from Cardston, Mile 0, to Glenwoodville, at Mile 28.2.

Opening for traffic a portion of the Moose Jaw Southwesterly Branch of the Canadian Pacific Railway for the carriage of traffic from Mile 67.46 to 80.93, province of Saskatchewan.

Opening for traffic portion of the Bromhead Westerly Branch of the Canadian Pacific Railway from Mile 0 to 26.31, including west leg of the wye, province of Saskatchewan.

Opening for traffic portion of second track of the Canadian Pacific Railway from Mile 88.34 to 114.54, Keewatin Subdivision, province of Manitoba.

Opening for traffic portion of the St. Paul Southeasterly Branch of the Canadian National Railway from Junction with the Coronada Subdivision, Canadian National Railway, at Mile 120.65, St. Paul, Alberta.

Opening for traffic portion of the Montreal Tramways System known as the Terminal Railway, extending from Lasalle avenue, Montreal, to its terminus at Bout de L'Isle, P.Q., a distance of 10.76 miles more or less.

Opening for traffic portion of the Grand Trunk Pacific Railway from Obed, Alta., at Mile 35.13, Brule Subdivision, westerly to a point near Dyke, a distance of 25.97 miles, and also a new connection 3.97 miles long to a point on the Canadian Northern Alberta Railway near Solomon, Alta., a total distance of 29.94 miles.

Opening for traffic portion of the revised location of the Toronto Viaduct in city of Toronto, province of Ontario.

Opening for traffic portion of the Nipissing Central Railway from Cheminis, Mile 32.3, in the township of McGorry, province of Ontario, to Rouyn, Mile 58.7, in the township of Rouyn, province of Quebec.

Opening for carriage of traffic portion of the revised location of the Toronto Viaduct east of the Don, Toronto, Ont.

Opening for carriage of traffic portion of line of the Canadian National Railway from St. Felicien-Dolbeau, county of Lake St. John, province of Quebec, Mile 0 to 26.6.

Opening for carriage of traffic that portion of the Loverna Southwesterly Branch of the Canadian National Railway from Mile 104.06, Dodsland to Kamaruka, Mile 154.06, province of Alberta.

Opening for carriage of traffic portion of the Niagara, St. Catharines and Toronto Railway from Victoria avenue to the River road, at Niagara Falls, Ont.

Opening for carriage of traffic the Turtleford Southeasterly Branch from the junction with the Turtleford Subdivision of the Canadian National Railway to Rabbit Lake, Sask., a distance of 65.5 miles; also the north leg of the wye at said junction, a distance of 0.24 miles.

SUBWAYS

Widening of subway under tracks of Canadian Pacific Railway on Portage avenue, Winnipeg, Man., known as St. James subway, to permit of construction of additional street railway track through same.

Construction of subway and retaining wall at John and Fleet streets, Toronto, Ont., by the Canadian National Railways.

Three mine entries for the North American Collieries, Limited, under the Canadian Pacific Railway in section 19, township 53, range 7, W. 5 meridian, province of Alberta.

Construction of subway under the Intercolonial Railway at Mile 97.4, Matapedia Subdivision at Little Metis, province of Quebec.

Extending of 109th street, Edmonton, across the tracks of the Canadian National Railways by means of a subway.

Details of mat foundation for a portion of the Parliament street subway, Toronto viaduct, by the Toronto Terminals Railway.

Construction of a subway at the crossing of the Canadian Pacific Railway by the Yale-Cariboo road near Lytton, B.C.

Construction of a tunnel under the tracks of the Edmonton Dunvegan and British Columbia Railway by Findley MacDonald at Nanao, Alta.

OPERATION OF BRIDGES

Operation of bridge across Sturgeon river at Mile 117.69, Fort Frances Subdivision, Canadian National Railways.

Operation of bridges Nos. 90.77 and 91.19 Montreal-Ottawa Subdivision at Ottawa, Ont., known as the Prince of Wales bridges.

Operation of bridge at Hurontario street, Cooksville, Ont., by the Canadian Pacific Railway.

Operation of bridge carrying tracks of the Niagara, St. Catharines and Toronto Railway over tracks of Michigan Central Railroad on New street, Niagara Falls, Ont.

Operation of overhead bridge at Clementsport, N.S., by the Dominion Atlantic Railway.

Operation of Bridge 23.56, at Jordantown Road Subway, Yarmouth Subdivision, province of Nova Scotia, by the Dominion Atlantic Railway.

Operation of trains over the International Bridge between Black Rock, New York state, and Bridgeburg, Ont.

Operation of bridge over the Sydenham river at Owen Sound, Ont., by the Canadian National Railway.

RAILWAY GRADE CROSSING FUND

Contribution of forty per cent of cost of constructing overhead crossing over Canadian Pacific Railway by the Department of Public Works of British Columbia, at mileage 88.88, Boundary Subdivision.

Contribution of forty per cent of cost of installing wigwag signal at crossing of Main street, Lancaster, Ont., by Canadian National Railways.

Contribution of forty per cent of cost of installation of gates at crossing of Gouin boulevard, Montreal.

Contribution of forty per cent of cost of removal of obstructions to view at first crossing west of Carp station, Ont., and purchase of land for establishing sight lines.

Contribution of forty per cent of cost of installing additional bell and wigwag at crossing of Kingston road near West Hill, Ont.

Contribution of forty per cent of cost of installing electric bell and wigway at crossing of Howard avenue, Windsor, Ont., by the Essex Terminal Railway.

Contribution of forty per cent of cost of diverting New street, Niagara Falls, Ont., by the Michigan Central Railroad.

Contribution of forty per cent of cost of road diversion at Mile 71.17, west of Revelstoke, B.C., 2,150 feet north of Tappen station, over the Canadian Pacific Railway.

Contribution of forty per cent of cost of road diversions and elimination of four grade crossings between and at Mile 43.9 and 44.2, and between Mile 44.7 and 45.0 of the Yarmouth Subdivision, Canadian National Railways.

Contribution of forty per cent of cost of installing automatic bell and wigwag at highway crossing at Mile 58.39, Three Rivers Subdivision, Canadian Pacific Railway, about one-half mile east of Maskinonge station.

Contribution of forty per cent of cost of installation of electric bell and wig-wag at highway crossing immediately west of Afton Station, N.S., at Mile 100, Mulgrove Subdivision, Canadian National Railways.

Contribution of forty per cent of cost of installing electric bells and wig-wags at crossing of Robinson and Victoria streets, Moncton, N.B.

Contribution of forty per cent of cost of installation of wig-wag at highway crossing 300 feet east of Ernestown Station, on the Canadian National Railways.

Contribution of forty per cent of cost of installing automatic bell and wig-wag signal at crossing of Main street, Cobden, Ont., by the Canadian Pacific Railway.

Contribution of forty per cent of cost of installing wig-wag signal at crossing of highway at Martinon Station, N.B., by the Canadian Pacific Railway.

Contribution of forty per cent of cost of diverting Hope-Yale Section of the Cariboo road between Mile 28 and 29, British Columbia.

Contribution of forty per cent of cost of diverting the Hope-Yale Section of the Cariboo road between Mile 34 and 34.4, British Columbia.

Contribution of forty per cent of cost of diverting the Hope-Yale Section of the Cariboo road between mileage 32 and 33, British Columbia.

Contribution of forty per cent of cost of diverting the Hope-Yale Section of the Cariboo road between mileage 36.54 and 36.9, British Columbia.

Contribution of forty per cent of cost of diverting public road (West Trans-provincial Highway No. 1), near Swansea, B.C.

Contribution of forty per cent of cost of installing wig-wag signal in addition to electric bell at crossing of Brock street, Uxbridge, Ont., by Canadian National Railways.

Contribution of forty per cent of cost of installing automatic bell and wig-wag at highway crossing at Mile 24.96 Springhill Subdivision, Canadian National Railways, province of Nova Scotia.

Contribution of forty per cent of cost of annual expenditure in connection with Toronto Viaduct, between Bathurst street and Eastern avenue, Toronto, Ont., not exceeding the sum of one hundred and fifty thousand dollars.

Contribution of forty per cent of cost of installation of wig-wag signal at crossing of King street, Ingersoll, Ont., by the Canadian Pacific Railway.

Contribution of forty per cent of cost of installing automatic bell and wig-wag at crossing of highway at Memramcook, N.B., at Mile 105.63, Springhill Subdivision, Canadian National Railways.

Contribution of forty per cent of cost of installing automatic bell and wig-wag at crossing of highway at Humphrey, N.B., at Mile 122.79, Springhill Subdivision, Canadian National Railways.

Contribution of forty per cent of cost of installing automatic bell and wig-wag at highway crossing at Causapscal, Mile 47.83, Matapedia Subdivision, Canadian National Railways.

Contribution of forty per cent of cost of installing automatic bell and wig-wag at highway crossing at Amqui, P.Q., Mile 60.67, Matapedia Subdivision, Canadian National Railways.

Contribution of forty per cent of the cost of installing automatic bell and wig-wag at highway crossing at Trois Pistoles, P.Q., at Mile 56.50, Rimouski Subdivision, Canadian National Railways.

Contribution of forty per cent of cost of installing gates at Gilbert's Lane Crossing, St. John, N.B., at Mile 88.37, Sussex Subdivision, Canadian National Railways.

Contribution of forty per cent of cost of installing automatic bell and wig-wag at highway crossing at Sydney River, N.S., by the Canadian National Railways.

Contribution of forty per cent of cost of installing an automatic electric bell and wigwag at highway crossing at Milfort, N.S., by the Canadian National Railways.

Contribution of forty per cent of cost of installing automatic bell and wigwag at crossing of St. Pierre road, city of Charlottetown, P.E.I., by the Canadian National Railways.

Contribution of forty per cent of cost of installing automatic crossing bell at junction of University avenue and Waterloo road, Fredericton, N.B., by Canadian National Railways.

Contribution of forty per cent of cost of diverting road allowance between sections 26 and 27, township 49, range 20, west 3rd meridian, by the Canadian National Railways: through section 26, and across the railway at right angles.

Contribution of forty per cent of the cost of installing alternate flashing lights at crossing of the March road, Mile 6.39 Chalk River Subdivision, Canadian Pacific Railway.

Contribution of forty per cent of cost of installing wigwag signal in addition to bell at crossing of Bouthillier street, St. Johns, P.Q., by the Canadian National Railways.

Contribution of forty per cent of cost of overhead crossing of the Canadian Pacific Railway where the Brock road crosses the double track of the Canadian Pacific Railway at Puslinch, Ont.

Contribution of forty per cent of cost of subway, under Canadian Pacific Railway, on the Yale-Cariboo road near Lytton, B.C.

Contribution of forty per cent of cost of installing double automatic bells and wigwags at crossing of Victoria street, Stevensville, Ont., by the Michigan Central Railroad.

Contribution of forty per cent of cost of removal of obstructions to view at crossing of highway by the Feeder Siding of the Canadian National Railways, between lots 5 and 6, township of Wainfleet, Ont.

Contribution of forty per cent of cost of diverting highway and eliminating grade crossing at Mile 69.6, Springhill Subdivision, Canadian National Railways.

Contribution of forty per cent of cost of reconstructing subway and diverting highway by the Canadian National Railways, in lot 10, concession 1, township of Huntley, Ont.

Contribution of forty per cent of cost of installing automatic bell and wigwag signal at crossing of Church street, Pointe au Pic, P.Q., by Canadian National Railways.

Contribution of forty per cent of cost of installing automatic bells and wigwags at crossing of the highway by the Michigan Central Railroad, three miles east of Canfield Junction, Ont.

Contribution of forty per cent of cost of diverting highway, in S.W. $\frac{1}{4}$ section 28, township 22, range 6, W. 2 meridian, at Melville, Sask., by the Canadian National Railways.

Contribution of forty per cent of cost of removing brush and earth embankments at intersection of Yale road and Water street, Hope, B.C., by the Canadian National Railways.

Contribution of forty per cent of cost of removing obstructions to view at crossing of Blossom avenue, Cainsville, Ont., by the Michigan Central Railroad.

Contribution of forty per cent of cost of installing automatic bell and wigwag at crossing of Lincoln road in township of Walkerville, Ont.

Contribution of forty per cent of cost of installing wigwag signal at highway crossing north of Scotia, Ont., by the Canadian National Railways.

Contribution of forty per cent of cost of installing two automatic bells and wigwags at crossing of Walker road in the township of Walkerville, Ont., by Essex Terminal Railway.

Contribution of forty per cent of cost of installing electric bell and wigwag signals at second crossing west of Brookfield station, Ont., by the Michigan Central Railroad.

Contribution of forty per cent of cost of installation of two electric bells and wigwags on the two main line tracks at the crossing of Winnipeg street, Regina, Sask., by Canadian Pacific Railway.

Contribution of forty per cent of cost of installing automatic bell and wigwag at crossing of Kildare road, Walkerville, Ont., by the Essex Terminal Railway.

Contribution of forty per cent of cost of improvement in view at crossing of La Bataille road at Mile 16.74, Rouses Point Subdivision, Canadian National Railways.

Contribution of forty per cent of cost of installing electric bell at crossing of Prefontaine street, Montreal, P.Q., by the Canadian National Railways.

Contribution of forty per cent of cost of removal of obstructions to view at crossing of Aberdeen street, Bridgewater, N.S., by the Chester Subdivision of the Canadian National Railways.

Contribution of forty per cent of cost of installing automatic bells and wigwags at crossing of Prince Edward street, Brighton, Ont., by the Canadian National Railways and Canadian Pacific Railway.

Contribution of forty per cent of cost of removal of obstructions to view at highway crossing at Mile 96.7, Renfrew Subdivision, Canadian National Railways.

Contribution of forty per cent of cost of installing two automatic bells and wigwags at crossing of Tecumseh road, Tecumseh, Ont., by the Canadian National Railways.

Contribution of forty per cent of cost of constructing subway at crossing of highway known as the East York-Leaside Viaduct, by the Canadian Pacific Railway, not exceeding the sum of \$25,000.

Contribution of forty per cent of cost of installing wigwag in addition to bell at crossing Queen street, Guelph, Ont., by the Canadian Pacific Railway.

EXPROPRIATION OF LAND

Expropriation of land by Montreal Harbour Commissioners between north side of St. Catherine street and north side of Lafontaine street, in city of Montreal, P.Q.

Expropriation of land for purpose of station grounds by the Canadian Pacific Railway at Wessex, Alta.

Expropriation of land for purpose of constructing additional terminal facilities at Jonquiere, P.Q., by the Quebec and Lake St. John Railway.

Expropriation of land known as Rodney street, city of Montreal, P.Q., by the Montreal Harbour Commissioners.

Expropriations of land by the Quebec and Lake St. John Railway in town of Jonquiere, P.Q., for purpose of additional track facilities.

DRAINAGE

Deepening and cleaning out of ditch along the fence line between Canadian National Railway and Mrs. E. Rock's property, township of Nepean, province of Ontario.

Construction of Municipal Drain No. 23, township of Minto, province of Ontario, under the Canadian National Railway.

Construction of the Shafley drain under the track of the Michigan Central Railroad in lot 41, concession 6, township of Wainfleet, province of Ontario.

Cleaning out of ditch along right of way by the Canadian National Railway in the rural municipality of Ray, Alta.

HIGHWAY CROSSINGS AND DIVERSIONS

In connection with the approval of location plans, a large number of highway crossing and highway diversion plans were approved. In all about 633 highway crossings and 83 highway diversions were approved, and 105 highway crossings closed, as follows:—

HIGHWAY CROSSINGS

	Approved	Diverted	Closed
British Columbia.....	23	6	4
Alberta.....	92	21	27
Saskatchewan.....	375	33	47
Manitoba.....	87	12	13
Ontario.....	110	5	7
Quebec.....	42	1	1
Maritime Provinces.....	4	5	6
	633	83	105

INDUSTRIAL SPURS

Authority was granted for the construction of 216 industrial spurs, varying in length from a few hundred feet to six miles, as follows:—

British Columbia.....	25
Alberta.....	26
Saskatchewan.....	32
Manitoba.....	14
Ontario.....	64
Quebec.....	54
Maritime Provinces.....	1
	216

TELEPHONE AGREEMENTS

The Board's Electrical Engineer has checked over and passed upon one hundred and thirty-three agreements, covering connections between rural telephone companies and the Bell Telephone Company.

BRIDGES

Authority was granted for the construction or reconstruction of fifty-six bridges throughout the country and inspections were made of twenty-eight new or reconstructed bridges and authority granted for use of same.

MISCELLANEOUS

Eighty-five crossings of railways by power transmission lines were passed upon by the Board's Electrical Engineer.

Twenty-three cases of reduced clearances of structures at railway sidings were allowed by the Board's engineers.

Some fifty cases of exemption from erecting fences, gates and cattle guards were examined and exemption granted.

In addition to the above many other matters have been dealt with by the Board's engineers, such as the inspection of railways out of repair, investigation of accidents, removal of speed limitations, removal of industrial spurs, speed restriction of trains through junctions, protection of switches on spurs leading to industries, farm crossing complaints, inductive interference, and protection at crossings of telephone and telegraph lines by power transmission lines.

APPENDIX "D"

REPORT OF THE CHIEF OPERATING OFFICER OF THE BOARD FOR
THE YEAR ENDING DECEMBER 31, 1927

A. D. CARTWRIGHT, Esq.,
Secretary, B.R.C.,
Building.

February 14, 1928.

DEAR SIR,—In compliance with section 31 of the Railway Act of 1919, the annual report of the Chief Operating Officer, covering the work of the Operating Department of the Board during the fiscal year ending December 31, 1927, is respectfully submitted in quadruplicate.

REPORTING AND INVESTIGATING ACCIDENTS ATTENDED BY PERSONAL INJURY OR LOSS
OF LIFE

During the year there were 2,862 accidents reported to the Board by the various railway companies subject to its jurisdiction, involving 3,444 casualties, of which number 353 persons were killed and 3,091 persons injured. For particulars see statements Nos. 1, 3 and 4.

The comparative statements Nos. 2, 5 and 6, of killed and injured, show a decrease of 76 persons killed and an increase of 471 persons injured.

Out of the total of 2,862 accidents so reported, 1,389 were investigated, covering 243 persons killed, and 1,681 injured. Detailed statements Nos. 7, 8, 9 and 10 set out the investigations made in connection with collisions, derailments, highway crossing accidents, and accidents to employees while working on or under engines. These four statements show a total of 488 investigations, covering 138 persons killed and 816 injured. The remainder of 901 investigations cover 105 persons killed and 865 injured, and are spread over accidents covered by the various headings referred to in statements Nos. 3, 4 and 5.

It will be observed that out of a total of 2,862 accidents and 3,444 casualties during the fiscal year, there were 121 trespassers killed and 131 injured. In this connection reference is made to statement No. 16, showing by railways and provinces, the number killed and injured.

The matter of highway crossing accidents, protection provided, etc., is dealt with in detail statements Nos. 3, 4, 5, 9, 11, 12, 13, 14 and 15.

INSPECTION OF SAFETY APPLIANCES—CAR EQUIPMENT

The work coming within this category is largely carried on under the provisions of section 298 of the Railway Act and General Order No. 102; a reprint of the latter having been made during the fiscal year ending December 31, 1923, embodying all the amendments to date. The work performed by the department in this connection will be found in detail statements Nos. 19, 20, 21A and 21B. The inspection of 90,561 freight cars, it will be readily understood, involves considerable time and labour, both on the ground and in the office at headquarters, where the work of recording, checking and filing of the numerous reports is carried on, and subsequent correspondence with the railway companies with a view to having the defects so reported, remedied as promptly as possible.

The inspection of 90,561 cars above referred to revealed 4,547 defective cars (5.02 per cent) with defects totalling 4,966.

A total number of 1,825 passenger cars were inspected, with defects totalling 120.

INSPECTION OF MOTIVE POWER

This division of the work is carried on under sections 298, 299, 300 and 301 of the Act, and the Board's General Orders Nos. 12, 31, 66, 78, 102, 131, 171, 199, 226, 289, 293, 302, 362, 379, 385, 389, 394, 402, 403, 404, 415, 423, 424 and 428. A total of 12,783 locomotives were inspected during the fiscal year, the total number of defective engines being 499 (3·90 per cent), with defects numbering 712. For details see statement No. 22.

Under General Order No. 78, the so-called "Locomotive Boiler Inspection Order," 67,418 report forms of monthly and annual inspections, covering 5,592 engines, were filed, checked, recorded and necessary action taken with the railway companies concerning such reports as were found to be inaccurate, and also with respect to violation of the regulations.

STATIONARY BOILERS

Under General Order No. 330, the so-called "Stationary Boiler Inspection Order," 4,197 report forms of semi-annual and annual inspections, covering 2,152 boilers, were filed, checked, recorded and necessary action taken with regard to compliance with the regulations.

The checking and recording of the above-mentioned locomotive and stationary boiler forms and reports, together with the necessary correspondence in connection therewith, naturally creates an extensive line of work.

INSPECTION OF PASSENGER EQUIPMENT, STATION BUILDINGS AND PREMISES

This work comprises features of safety, cleanliness, accommodation, etc. A large number of matters have been brought to the attention of the proper officials with beneficial results.

APPLICATIONS AND COMPLAINTS *re* TRAIN AND STATION SERVICE, HIGHWAY CROSSING PROTECTION, STATION LOCATIONS, CAR SUPPLY, ETC.

The work under this heading covers a wide range of subjects, and entails, in many instances, a considerable amount of inquiry and research. During the year complaints and applications numbering 1,150 were inquired into and reported upon.

In conclusion it might be stated that in order to accomplish the work briefly outlined in the foregoing, it has necessitated the travelling of 351,480 miles by the staff of this department.

No. 1.—STATEMENT Showing Number of Passengers, Employees and Others Killed and Injured on Railways Under the Board's Jurisdiction, for Year Ending December 31, 1927.

Name of Railway	Passengers		Employees		Others		Total	
	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
Canadian National.....	3	218	49	1,219	113	326	165	1,763
Canadian Pacific.....	9	158	45	731	94	225	148	1,114
Quebec Oriental.....					2	2	2	2
Brantford & Hamilton.....					2	1	2	1
Central Vermont.....						1		1
Midland Railway of Manitoba.....				1				1
Quebec Central.....					1	9	1	9
Lake Louise Tramline.....						2		2
Niagara, St. Catharines & Toronto.....			1			7	3	7
Quebec, Montreal & Southern.....		1		8	1	3	1	12
Kettle Valley.....		1		17	1	4	1	22
Toronto, Hamilton & Buffalo.....				11		9		20
Great Northern.....	1			6	1	3	2	9

No. 1.—STATEMENT Showing Number of Passengers, Employees and Others Killed and Injured on Railways Under the Board's Jurisdiction, for Year Ending December 31, 1927—*Concluded*.

Name of Railway	Passengers		Employees		Others		Total	
	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
Esquimalt & Nanaimo.....				12		3		15
Michigan Central.....				27	12	25	12	52
Père Marquette.....			1	5	2	5	3	10
New York Central.....		2		8	1	2	1	12
Edmonton, Dunvegan & British Columbia.....			1	3			1	3
Grand River.....				1	1	8	1	4
Windsor, Essex & Lake Shore.....					2	3	2	3
Fredericton & Grand Lake Coal & Railway.....		1						1
Dominion Atlantic.....					1	5	1	5
Hamilton Radial Electric.....					1	4	1	4
Montreal & Southern Counties.....		1				2		3
London & Port Stanley.....			1		1	3	2	3
Lake Erie & Northern.....						6		6
Napierville Jet.....			1	1			1	1
Quebec Railway, Light & Power.....				1		2		3
Oshawa Railway Co.....						2		2
Algoma Central & Hudson Bay.....			2		1	1	3	1
	13	382	101	2,051	239	658	353	3,091

No. 2.—COMPARATIVE Statement of Killed and Injured Between Year Ending December 31, 1926, and Year Ending December 31, 1927

1926-1927	Passengers		Employees		Others		Total	
	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
1926.....	13	329	132	1,727	284	564	429	2,620
1927.....	13	382	101	2,051	239	658	353	3,091
Increase.....		53		324		94		471
Decrease.....			31		45		76	

No. 3.—STATEMENT Showing Separately the Number of Passengers, Employees and Others, Killed and Injured, and the Nature of the Accidents, for the Year Ending December 31, 1927.

Character of Accidents	Passengers		Employees		Others		Total	
	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
Derailment.....		38	10	75	5	5	15	118
Collision, head-on.....	5	96	7	33			12	129
Collision, rear-end.....		5	4	16			4	21
Collision in yard.....		8		41				49
Collision with cars standing foul.....				2				2
Collision with cars account open switch.....				2				2
Collision at level (diamond) crossing.....						19		19
Public highway crossing protected by gates.....					4	13	4	13
Public highway crossing protected by bell.....					16	45	16	45

No. 3.—STATEMENT Showing Separately the Number of Passengers, Employees and Others, Killed and Injured, and the Nature of the Accidents, for the Year Ending December 31, 1927—*Concluded*.

Character of Accidents	Passengers		Employees		Others		Total	
	Killed	Injured	Killed	Injured	Killed	Injured	Killed	Injured
Public highway crossing protected by watchman.....						21		21
Public highway crossing unprotected.....				26	79	320	79	346
Private crossing.....			1	9	27	9		28
Trespassing.....					121	131	121	131
Working on or under engine.....				203				203
Miscellaneous.....		132	1	515		23	1	670
Adjusting couplers, coupling and uncoupling.....			5	93			5	93
Run down by engine or car between stations.....			5	7	1	4	6	11
Falling off hand car, motor or velocipede.....			5	215		4	5	219
Hand car, motor or velocipede struck by train.....			13	37			13	
Crawling between cars over couplers.....			1	2		1	1	3
Passing between cars between couplers.....				2	1		1	2
Struck by switch stand, water spout, mail crane, etc.....			2	27			2	27
Crushed between cars and buildings, lumber pile, platform, etc.....			2	10			2	10
Explosion of locomotive boiler.....			1	6		7	1	13
Falling off passenger train.....	2	17	1	5			3	22
Falling off tender while handling coal.....				3				3
Falling off tender while taking water.....				6				6
Sideswipe.....		2		14				16
Riding on pilot or footboard of engine.....			1	67			1	67
Overhead obstruction.....				6				6
Falling off top of car.....			4	50		2	4	52
Falling between cars.....			4	13			4	13
Application of air-brake.....		17		135		2		154
Jumping off train in motion.....	4	43	1	63	1	4	6	110
Attempt to board train in motion..	1	21	2	41	1	2	4	64
Washout.....			3	12			3	12
Bridge give way or destroyed by fire.....			3				3	
Run down by engine or cars at stations or in yards.....	1	3	21	67	1	12	23	82
Caught by engine or car while throwing switch.....				1				1
Falling off side and end ladders of cars.....			3	50			3	50
Falling off car while working hand-brake.....				91		1		92
Handling freight and baggage.....				28				28
Loading and unloading O.C.S. material.....				47				47
Staking or poling cars.....				2				2
Cars moved while being loaded or unloaded.....				4		15		19
Carmen working on or under cars on running track when moved..			1	3			1	3
Chaining and unchaining cars.....				1				1
Coupling and uncoupling hose and turning anglecock.....			1	29			1	29
	13	382	101	2,051	239	658	353	3,091

[illegible]

[illegible]

Run down by engine or cars at station or in yard.....	1	5	1	4	...	3	2	3	...	6	1	1	...	3	...	1	...	1	...	1	23	82
Caught by engine or car while throwing switch.....																					1	50
Falling off side and end buffers of cars.....																					3	92
Falling off car while working hand brake.....																					...	28
Handling freight and baggage.....																					...	47
Loading and unloading O. & S. material.....																					...	2
Staking or piling cars.....																					...	19
Cars moved while being loaded or unloaded.....																					...	3
Carmen working on or under cars on running track when moved.....																					1	1
Chaining and unchaining cars.....									1												...	29
Coupling and uncoupling hose and turning angle cock.....																					1	3,091
	1	5	1	4	...	3	2	3	...	6	1	1	...	3	...	2	3	1	...	1	353	3,091

No. 5.—COMPARATIVE Statement in Totals of Killed and Injured by Class of Accident, Between Year Ending December 31, 1926, and Year Ending December 31, 1927.

	1926		1927		Increase		Decrease	
	K.	I.	K.	I.	K.	I.	K.	I.
Derailment.....	10	149	15	118	5			31
Collision, head-on.....	15	14	12	129		115	3	
Collision, rear-end.....	6	40	4	21			2	19
Collision in yard.....	4	57		49			4	8
Collision with cars standing foul.....				2		2		
Collision with cars account open switch.....				2		2		
Collision at level (diamond) crossing.....		1		19		18		
Public highway crossing protected by gates.....	7	20	4	13			3	7
Public highway crossing protected by bell.....	21	65	16	45			5	20
Public highway crossing protected by watchman.....	1	9		21		12	1	
Public highway crossing unprotected.....	100	276	79	346		70	21	
Private crossing.....	15	31	9	28			6	3
Trespassing.....	123	113	121	131		18	2	
Working on or under engine.....	2	160		203		43	2	
Miscellaneous.....	6	559	1	670		111	5	
Adjusting couplers, coupling and uncoupling.....	8	82	5	93		11	3	
Run down by engine or car between stations.....	12	3	6	11		8	6	
Falling off hand car, motor or velocipede.....	8	194	5	219		25	3	
Hand car, motor or velocipede struck by train.....	20	30	13	37		7	7	
Crawling between cars over couplers.....	3	3	1	3			2	
Passing between cars between couplers.....	2	5	1	2			1	3
Struck by car standing foul.....	1	12					1	12
Struck by switch stand, water spout, mail crane, etc.....		25	2	27	2	2		
Crushed between cars, building, lumber pile, platform, etc.....	1	9	2	10	1	1		
Explosion of locomotive boiler.....		3	1	13	1	10		
Falling off passenger train.....	4	7	3	22		15	1	
Falling off tender while handling coal.....		6		3				3
Falling off tender while taking water.....	2	2		6		4		
Sideswipe.....	2	11		16		5	2	
Riding on pilot or footboard of engine.....	7	49	1	67		18	6	
Overhead obstruction.....		8		6				2
Falling off top of car.....	1	35	4	52	3	17		
Falling between cars.....	5	10	4	13		3	1	
Application of air-brake.....		143		154		11		
Jumping off train in motion.....	8	81	6	110		29	2	
Attempt to board train in motion.....	6	78	4	64			2	14
Washout.....		11	3	12	3	1		
Bridge give way or destroyed by fire.....		1	3		3			1
Run down by engine or cars at station or in yard.....	26	63	23	82		19	3	
Passing too close around end of string of cars.....		1						1
Caught by engine or car while throwing switch.....	1	4		1			1	3
Falling off side and end ladders of cars.....	1	50	3	50	2			
Falling off car while working hand brake.....	1	78		92		14	1	
Handling freight and baggage.....		35		28				7
Loading and unloading O.C.S. material.....		51		47				4
Staking or poling cars.....		1		2		1		
Cars moved while being loaded or unloaded.....		6		19		13		
Carmen working on or under cars on running track when moved.....		1	1	3	1	2		
Chaining and unchaining cars.....		1		1				
Coupling and uncoupling hose and turning angle cock.....	2	27	1	29		2	1	
	429	2,620	353	3,091	21	609	97	138

	K.	I.
1926.....	429	2,620
1927.....	353	3,091
Increase.....		471
Decrease.....	76	

No. 6.—COMPARATIVE Statement in Totals of Killed and Injured Between Year Ending December 31, 1926, and Year Ending December 31, 1927

Railway	1926		1927		Increase		Decrease	
	K.	I.	K.	I.	K.	I.	K.	I.
Canadian National.....	223	1,434	165	1,763		329	58	
Canadian Pacific.....	156	993	148	1,114		121	8	
Quebec Oriental.....			2	2	2	2		
Brantford & Hamilton Electric.....		1	2	1	2			
Central Vermont.....				1		1		
Midland Railway of Manitoba.....		1		1				
Quebec Central.....	3	1	1	9		8	2	
Lake Louise Tramline.....				2		2		
Niagara, St. Catharines & Toronto.....	1		3	7	2	7		
Quebec, Montreal & Southern.....		8	1	12	1	4		
Kettle Valley.....	6	9	1	22		13	5	
Toronto, Hamilton & Buffalo.....	1	17		20		3	1	
Great Northern.....	2	13	2	9				4
Esquimalt & Nanaimo.....	2	5		15		10		
Michigan Central.....	20	66	12	52			8	14
Pere Marquette.....	1	12	3	10	2			2
New York Central.....	1	8	1	12		4		
Edmonton, Dunvegan & British Columbia.....		1	1	3	1	2		
Grand River.....	2	5	1	4			1	1
Windsor, Essex & Lake Shore.....		2	2	3	2	1		
Fredericton & Grand Lake Coal & Railway.....		1		1				
Dominion Atlantic.....	3	4	1	5		1	2	
Hamilton Radial Electric.....		3	1	4	1	1		
Montreal & Southern Counties.....	1	10		3			1	7
London & Port Stanley.....		12	2	3	2			9
Lake Erie & Northern.....		3		6		3		
Napierville Junction.....	1	4	1	1				3
Quebec Railway Light & Power.....	1	3		3			1	
Oshawa Railway Company.....		1		2		1		
Algoma Central & Hudson Bay.....		2	3	1	3			1
Essex Terminal.....	2						2	
British Columbia Electric.....	2						2	
Hull Electric.....		1						1
Algoma Eastern.....	1						1	
	429	2,620	353	3,091	18	513	94	42

	K.	I.
1926.....	429	2,620
1927.....	353	3,091
Increase.....		471
Decrease.....	76	

No. 7.—STATEMENT Showing Collisions Attended by Personal Injury, Investigated During the Year Ending December 31, 1927

Inv. File	Date	Railway	Place	Killed	Injured
18041	Nov. 4.	C.N.R.	Farlane, Ont.	5	5
18057	Dec. 2.	C.P.R.	Bergen Cut-off, Man.	1	2
18064	Oct. 30.	C.N.R.	Guilford, B.C.		1
18068	Nov. 30.	C.P.R.	Moose Jaw, Sask.		2
18081	Dec. 16.	C.N.R.	Winnipeg, Man.		1
18087	Nov. 29.	C.P.R.	Portage la Prairie, Man.		2
18094	Nov. 26.	C.P.R.	Moose Jaw, Sask.	1	
18101	Dec. 11.	C.P.R.	Airdrie, Alta.		4
18103	Dec. 13.	C.N.R.	Fenwood, Sask.		1
18105	Jan. 1.	C.N.R.	Turcot, Que. (Montreal)		1
18106	Dec. 4.	C.P.R.	Medicine Hat, Alta.		4
18122	Nov. 26.	C.N.R.	Atikokan, Ont.		1
18135	Dec. 24.	C.N.R.	Oban, Sask.		1
18162	Dec. 29.	C.P.R.	Lethbridge, Alta.		1
18178	Jan. 6.	C.N.R.	Jonquiere, Que.		2
18190	Jan. 31.	C.N.R.	Thomson, N.S.	1	17
18192	Jan. 9.	M.C.R.	Windsor, Ont.		1
18194	Jan. 8.	G.N.R.	Vancouver, B.C.		1
18225	Jan. 21.	C.N.R.	Welland Jet., Ont.		3
18240	Jan. 15.	C.N.R.	Watrous, Sask.		2
18243	Feb. 24.	C.N.R.	Ottawa, Ont.		3
18254	Feb. 14.	C.P.R.	Calgary, Alta.		1
18283	Jan. 5.	C.P.R.	Brandon, Man.		3
18284	Feb. 8.	C.N.R.	Capreol, Ont.		3
18303	Feb. 11.	C.P.R.	Gauthier, Man.		7
18313	Feb. 20.	C.N.R.	Edmonton, Alta.		1
18355	Mar. 23.	C.P.R.	Rutherford, Ont.		2
18430	Mar. 11.	C.N.R.	Fort Rouge, Man. (Winnipeg)		1
18462	April 9.	C.P.R.	Taber Subdivision, Mileage 15, Alta.	2	2
18470	Mar. 18.	C.N.R.	St. Nicholas, Que.		2
18582	May 19.	C.N.R.	Sturgis, Sask.		1
18676	June 7.	C.P.R.	Algoma, Ont.		4
18699	June 24.	C.N.R.	Paddington, Man.		2
18866	July 7.	C.N.R.	Alger, Man.		2
18879	Aug. 18.	C.N.R.	Cornwall Jet., Ont.		1
18930	Aug. 5.	C.N.R.	Mont Joli, Que.		1
18938	Sept. 6.	C.N.R.	Fort Erie, Ont.		1
18940	Aug. 23.	C.N.R.	Clifton Jet., Ont.		1
18951	Aug. 1.	C.P.R.	Mountain Subdivision, Mileage 41, B.C.	1	3
18959	Aug. 19.	C.N.R.	Makamik, Que.		1
18966	Sept. 1.	C.P.R.	Swift Current, Sask.		1
19000	Sept. 6.	C.N.R.	Elgin Road, Que.		16
19021	Sept. 26.	C.N.R.	Vineland, Ont.		2
19032	Sept. 7.	C.P.R.	Dalemead, Alta.	2	37
19071	June 23.	C.N.R.	Big River, Sask.		1
19101	Sept. 17.	C.N.R.	Gormley, Ont.	1	
19194	Oct. 31.	C.P.R.	Bolkow, Ont.	1	3
19216	Oct. 31.	C.N.R.	Brockville, Ont.		1
19237	Nov. 9.	C.N.R.	St. Ursule, Que.		1
19258	Oct. 29.	C.P.R.	Broadview, Sask.		1
19338	Nov. 27.	C.P.R.	Dockrill, Ont.	6	44
19341	Sept. 24.	C.N.R.	Kinsella, Alta.		1
19351	Dec. 1.	C.N.R.	Trois Pistoles, Que.		1
19363	Nov. 12.	C.N.R.	Atikokan, Ont.		1
19364	Nov. 7.	C.P.R.	Winnipeg, Man.		1
18296	Mar. 2.	C.N.R.	Lanfine, Alta.		1
				21	204

No. 8.—STATEMENT Showing Derailments Attended by Personal Injury, Investigated During the Year Ending December 31, 1927

Inv. File	Date	Railway	Place	Killed	Injured
18093	Nov. 27.	Q.M. & S.	St. Madeleine, Que.		1
18100	Dec. 10.	C.N.R.	Leary's, Man.		3
18108	Jan. 12.	C.P.R.	Maple Creek, B.C.		2
18116	Dec. 24.	C.P.R.	Vancouver, B.C.		1
18127	Dec. 2.	C.P.R.	Tilley, Alta.	1	20
18180	Feb. 3.	C.N.R.	Beachville, Ont.		3
18234	Jan. 6.	C.N.R.	Montreal, Que.		1
18315	Feb. 10.	C.N.R.	Brandon, Man.		1
18345	Mar. 23.	C.N.R.	Richwood, Ont., $\frac{1}{2}$ mile west.		4
18369	Mar. 7.	C.N.R.	Hardy, Sask.		1
18381	April 8.	C.N.R.	Nepisiguit Jct., N.B.	1	2
18396	Mar. 4.	C.N.R.	Dartmouth Subdivision, mileage 32.9, N.S.		1
18405	Mar. 29.	C.N.R.	Corning, Sask.		1
18408	April 8.	C.N.R.	Dunrankin, Ont.		6
18409	April 19.	C.N.R.	Taradale Station, Ont., 1 mile west.	7	1
18476	May 15.	C.P.R.	Fire Hill Station, Ont., 1.2 miles east.	3	20
18529	Mar. 26.	C.N.R.	Duck's Meadow, B.C.		2
18534	May 11.	C.N.R.	Beaton, Ont., $1\frac{1}{2}$ miles south.		5
18575	May 28.	C.N.R.	Fort William, Ont.		1
18580	May 6.	C.N.R.	Sanitarium Spur, Hartney Subdivision, Man.		1
18596	May 23.	C.P.R.	Hamilton Jct., Ont.		1
18625	May 9.	C.N.R.	Kimmount, Ont., $1\frac{1}{2}$ miles south.		1
18637	June 9.	C.N.R.	Oyen Subdivision, mileage 167, Alta.		6
18653	May 25.	C.N.R.	Bradwell, Sask.		2
18752	July 7.	C.N.R.	Vilette, Man.		1
18800	July 12.	C.P.R.	Cardston, Subdivision, mileage 39.5, Alta.		1
18808	July 20.	C.N.R.	Burlington Beach, Ont.		1
18890	July 29.	C.N.R.	Dartmouth Subdivision, mileage 13.15, N.S.		1
18950	Sept. 9.	C.N.R.	Lansdowne, Ont., 1 mile west.		1
18956	July 27.	C.N.R.	Copper Creek, B.C.		1
18964	Aug. 14.	C.N.R.	Makamik Subdivision, mileage 25, Que.	2	1
18972	Aug. 31.	C.N.R.	Regina, Sask.	1	
18974	Aug. 6.	C.P.R.	Moose Jaw, Sask.		1
18986	Sept. 14.	C.P.R.	Gratan Station, Ont., 1 mile west.		1
18993	Aug. 18.	C.N.R.	Buckley Canyon, B.C.		1
19019	Sept. 21.	C.N.R.	Gowanstown, Ont., $\frac{1}{2}$ mile south.		2
19025	Aug. 15.	C.P.R.	Mountain Subdivision, mileage 54, B.C.		1
19073	Sept. 25.	C.P.R.	Woodman, Man.		1
19079	Oct. 13.	C.P.R.	Rossland Subdivision, mileage 24, B.C.		1
19125	Oct. 14.	C.N.R.	Riviere du Loup, Que.		1
19148	Sept. 23.	C.N.R.	Vandry, Que.		1
19154	Nov. 7.	C.P.R.	Hodgson Station, Ont., 1.2 miles west.		9
19185	Oct. 18.	C.N.R.	Montreal, Que. (Pt. St. Charles).	1	
19228	Oct. 19.	C.P.R.	Glacier, B.C.		1
19248	Oct. 30.	C.P.R.	Wilkie Subdivision, mileage 36, Sask.		1
19254	Nov. 12.	C.N.R.	Kindersley, Sask.		1
19255	Nov. 7.	C.P.R.	Broadview, Sask.		1
19263	Oct. 11.	C.N.R.	Merle, Man.		1
19313	Dec. 6.	C.N.R.	Inkitsaph, B.C.		1
19319	Nov. 17.	C.N.R.	Beaverton East, Ont., $3\frac{1}{2}$ miles west.		4
19330	Nov. 9.	C.P.R.	Le Gres Station, Que., $\frac{1}{2}$ mile south.		1
19395	Nov. 19.	C.N.R.	Neebing, Ont.		1
19396	Nov. 29.	C.N.R.	Regina, Sask.		1
18532	Mar. 21.	K.V.R.	Coquihalla Subdivision, mileage 138.8, B.C.		1
19141	Oct. 3.	C.P.R.	Hardisty Subdivision, mileage 52.4, Sask.		3
				16	130

Inv. File	Record File	Date	Time	Railway	Place	K.	Protec- tion	Class of accident	Remarks
18013	2675-274	Nov. 27	11-40 a.	C. N. R.	Dunville, Ont., Pine Street	1	Unp.	Auto.	Sgle.; r.a. urban; bligs; stn.
18015	2682-61	Oct. 29	9-05 p.	M. C. R.	Waterford, Ont., Pond Road	2	Unp.	Auto.	Dble.; r.a. urban; carelessness.
18018	2687-558	Dec. 22	5-25 p.	C. P. R.	Rentfrew, Ont., Argyll Street	1	Bed.	Sleigh	Dble.; r.a. urban; bligs.
18020	2727-191	Dec. 23	3-15 p.	C. P. R.	Government Road Crossing, Ont.	1	Unp.	Auto.	Sgle.; skew. rural; carelessness.
18024	8202-23	Dec. 3	8-40 k.	C. P. R.	Kleinville, Sask., 1st crossing west	5	Unp.	Bus	Sgle.; r.a. rural; carelessness.
18027	30124-13	Dec. 1	9-45 a.	L. & P. S.	Holhur, Ont., 1st crossing north	2	Unp.	M. Bus	Sgle.; r.a. rural; carelessness.
18028	30124-13	Dec. 20	2-55 p.	L. & P. S.	London, Ont., Horton Street	1	Unp.	Truck	Sgle.; r.a. urban; bligs; carelessness.
18031	2676-6-207	Dec. 22	1-50 p.	C. N. R.	Gouverneur's Road Crossing, Ont.	3	Unp.	Auto.	Dble.; r.a. rural; carelessness.
18032	26782-91	Nov. 4	6-33 p.	C. N. R.	Jonquiere, Que., 1st crossing north	1	Unp.	Auto.	Sgle.; skew. rural; sdg.; carelessness.
18033	9157-21	Dec. 13	8-43 a.	C. N. R.	Richmond, Que., Main Street	1	Bed.	Auto.	Dble.; r.a. urban; carelessness.
18040	C 2081	Dec. 20	6-30 p.	C. N. R.	Forest, Ont., Main Street	1	Unp.	Auto.	Sgle.; r.a. rural; sdg.; carelessness.
18048	26711-189	Dec. 8	7-35 p.	C. N. R.	Barford, Ont., 1st crossing west	3	Unp.	Auto.	Dble.; r.a. rural; carelessness.
18050	26711-108	Dec. 26	3-20 p.	C. N. R.	Pace Station, Ont.	1	Unp.	Auto.	Sgle.; r.a. urban; bligs; carelessness.
18052	4472-9	Nov. 11	7-28 a.	B. C. E.	Vancouver, B. C., Cedar Street	1	Unp.	Auto.	Sgle.; r.a. urban; carelessness.
18057	26711-100	Nov. 19	10-20 k.	N. H. & B.	Vermilion Station, Alta., 1st crossing west	1	Watch.	Auto.	Sgle.; r.a. urban; sdg.; carelessness.
18072	9457-508	Jan. 5	10-40 a.	T. St. C. & T.	Hamilton, Ont., King Street East	2	Unp.	Auto.	Dble.; r.a. urban; bligs; carelessness.
18076	27231	Dec. 28	2-34 p.	C. N. R.	Nagara Falls, Ont., Stanley Street	1	Unp.	Auto.	Dble.; r.a. urban; bligs; carelessness.
18077	26782-83	Nov. 22	7-35 p.	C. N. R.	La Mallane Station, Que., west of	2	Unp.	Auto.	Sgle.; r.a. rural; trees; carelessness.
18083	2676-180	Dec. 31	9-16 a.	C. N. R.	Guelph, Ont., Glasgow Street	2	Unp.	Auto.	Sgle.; r.a. rural; h.g.; carelessness.
18097	9137-408	Jan. 10	10-28 a.	C. N. R.	Thornbury, Ont., north of station	3	Bed.	Sleigh	Dble.; r.a. urban; bligs.
18113	26624	Jan. 8	4-05 p.	C. N. R.	Amprior, Ont., Daniel Street	1	Unp.	Auto.	Sgle.; skew. urban; trees; carelessness.
18125	26711-192	Jan. 4	24-45 k.	C. N. R.	Port Arthur, Ont., May Street	1	Unp.	Auto.	Sgle.; r.a. urban; bligs; carelessness.
18128	26711-193	Jan. 12	9-30 p.	C. N. R.	Port Arthur, Ont., Donald Street	1	Unp.	Auto.	Dble.; r.a. urban; bligs; carelessness.
18155	26727-193	Dec. 17	7-45 p.	C. N. R.	Hamilton, Ont., Union Street	2	Unp.	Auto.	Sgle.; r.a. rural; S. P.; carelessness.
18156	27218-58	Dec. 31	4-48 p.	C. N. R.	Hamilton, Ont., Main St. and Ferguson Ave.	2	Unp.	Auto.	Sgle.; r.a. urban; sdg.; carelessness.
18159	33220-24	Nov. 4	9-40 a.	C. N. R.	Toronto, Ont., Overton Street	1	Bed.	Auto.	Sgle.; r.a. urban; bligs; carelessness.
18158	28300-13	Nov. 4	3-15 p.	C. N. R.	Pretou Subdivision, M. T. 1-43 (Asphalt Crossing)	1	Bed.	Auto.	Dble.; r.a. urban; bligs; carelessness.
18161	26782-92	Dec. 31	10-10 a.	C. N. R.	Windsor, N. S., Albert Street	2	Unp.	Auto.	Sgle.; r.a. rural; S. P.; carelessness.
18172	26812	Jan. 11	10-10 a.	C. N. R.	St. Onge Station, Que., 3rd crossing east	2	Unp.	Auto.	Sgle.; r.a. urban; sdg.; carelessness.
18174	333167	Dec. 22	10-00 p.	C. P. R.	Ridgeway, Ont., Scane Road	2	Unp.	Auto.	Sgle.; r.a. rural; bligs; carelessness.
18175	9437-815	Jan. 5	12-10 p.	C. P. R.	P-spanish Station, Ont., west of	2	Unp.	Sleigh	Sgle.; r.a. rural; bligs; carelessness.
18183	27073-32	Dec. 18	17-00 k.	C. P. R.	Sturgeon Falls, Ont., King Street	1	Unp.	Auto.	Sgle.; r.a. urban; bligs; carelessness.
18203	11357-20	Jan. 18	2-20 p.	C. P. R.	Vernon, B. C., Bernard Street	1	Unp.	Auto.	Sgle.; r.a. urban; bligs; carelessness.
18205	9437-504	Jan. 19	22-15 k.	C. P. R.	Vancouver, B. C., Renfrew Street	1	Unp.	Truck	Dble.; r.a. urban; bligs; carelessness.
18208	9437-504	Dec. 30	9-30 a.	C. P. R.	Vancouver, B. C., Carroll Street	2	Unp.	Truck	Sgle.; r.a. urban; bligs; trees; carelessness.
18214	26727-194	Jan. 3	13-15 a.	C. P. R.	Papineauville, Que., 1st crossing west	2	Unp.	Auto.	Dble.; r.a. rural; bligs; carelessness.
18216	15786-36	Jan. 29	2-40 a.	C. N. R.	Inkerman Station, Ont., west of	2	Unp.	Auto.	Sgle.; r.a. urban; carelessness.
18219	27167-725	Feb. 10	2-40 a.	C. N. R.	Sony Plain Station, Ont., west of	1	Unp.	Auto.	Sgle.; r.a. urban; carelessness.
18221	26812-11	Feb. 11	7-30 p.	C. N. R.	Shedden, Ont., 1st crossing east	1	Bed.	Auto.	Dble.; skew; rural; trees.
18222	9157-1168	Feb. 13	7-40 k.	C. N. R.	Rossmore, Ont., Pilsbete Road	1	Unp.	Auto.	Dble.; r.a. urban; sdg.; carelessness.
18224	9137-1186	Jan. 20	19-07 k.	C. P. R.	Calgary, Alta., Twelfth Street East	1	Unp.	Auto.	Dble.; r.a. urban; bligs; carelessness.
18227	C 269	Feb. 5	21-25 k.	C. P. R.	Olds, Alta., Twelfth Street East	1	Unp.	Auto.	Sgle.; r.a. urban; sdg.; trees.
18230	9437-1086	Feb. 5	21-25 k.	C. P. R.	Calgary, Alta., Twelfth Street East	1	Unp.	Auto.	Dble.; r.a. urban; sdg.; carelessness.
18232	26711-189	Feb. 17	8-10 a.	C. N. R.	Barford, Ont., Maple Ave.	1	Unp.	Auto.	Sgle.; r.a. urban; sdg.; carelessness.

[illegible]

No. 9.—STATEMENT Showing Highway Crossing Accidents Attended by Personal Injury, Investigated During Year Ending December 31, 1927—Continued

Inv. File	Board File	Date	Time	Railway	Place	K.	I.	Protection	Class of accident	Remarks
18602	28786-25	May 20	10-11 k.	C.N.R.	Lavoy Station, Alta., 1st crossing west.	2	1	Unp.	Truck	Slide; r.a. rural; carelessness.
18603	618-45	May 15	11-05 k.	C.P.R.	Dudlary, Alta., 1st crossing south.			Unp.	Truck	Slide; r.a. urban; carelessness.
18615	26765-95	June 15	6-20 p.	C.N.R.	Woodstock, Ont., Ingersoll Road.	1	1	Bell	Auto.	Slide; r.a. urban; carelessness.
18620	27-231-5	May 30	8-25 p.	N. St. C. & T.	St. Catharines, Ont., Westchester Ave.	1	1	Unp.	Ped.	Slide; r.a. urban; carelessness.
18624	43358	May 22	8-17 a.	W.E. & L.S.	Windsor, Ont., near Frederic's stop.	1		Unp.	Auto.	Slide; r.a. rural.
18626	27318-17	June 12	8-00 p.	L.E. & N.	Maple Grove, Ont., crossing at station.		2	Unp.	Auto.	Slide; r.a. rural; blids; trees; carelessness.
18629	26782-98	June 3	5-40 p.	C.N.R.	St. Basile le Grande, Que., 1 mile east.		2	Unp.	Truck	Slide; r.a. rural; carelessness.
18635	20951	June 12	12-15 a.	F.H. & B.	Welland, Ont., River Road.		7	Watch.	Auto.	Slide; r.a. urban; sdg.
18636	9437-1245	June 17	12-43 a.	M.C.R.	Stevensville, Ont., Victoria Street.	2		Bell	Auto.	Slide; r.a. urban; blids; carelessness.
18655	267-27-20	June 11	8-35 a.	C.P.R.	Crombie Station, Ont., 1st crossing south.	4	2	Unp.	Auto.	Slide; r.a. rural; trees; carelessness.
18656	26711-204	June 21	3-20 p.	C.N.R.	Devisville, Ont., Lascalle Blvd.	2	1	Unp.	Truck	Slide; r.a. urban; carelessness.
18659	26765-275	June 10	10-33 p.	C.P.R.	Falbot Station, Ont., 7 miles east.	2	1	Unp.	Auto.	Slide; r.a. rural; trees.
18666	15242-8	June 9	6-28 p.	Q.R.L. & P.	Beauport, Que., Avenir Road.		1	Unp.	Auto.	Slide; skew; rural; carelessness.
18668	2687-14	July 1	5-35 a.	C.P.R.	Merrickville, Ont., 1st crossing east station.	1	1	Unp.	Auto.	Slide; r.a. rural; blids; carelessness.
18669	2687-43	June 10	18-05 k.	C.P.R.	Pilot Butte, Sask., 4th crossing east.	1	1	Unp.	Auto.	Slide; r.a. rural; trees; carelessness.
18670	26807-47	June 10	15-10 k.	C.P.R.	Wallace Station, Sask., 1st crossing east.	1	1	Unp.	Wagon	Slide; r.a. rural; blids; carelessness.
18682	9437-294	May 27	3-15 p.	C.N.R.	Bracebridge, Ont., 2nd crossing south.	1	1	Unp.	Auto.	Slide; r.a. rural; blids; carelessness.
18685	26711-20	July 11	9-40 a.	C.N.R.	Roadview Subdiv., Ont., mileage 96.	1	1	Unp.	Auto.	Slide; r.a. rural; blids; carelessness.
18691	27365-34	June 16	7-30 k.	C.P.R.	Gimli, Man., 2nd crossing north.	1	1	Unp.	Auto.	Slide; skew; rural; trees; h.g.
18700	27318-13	July 13	6-23 p.	L.E. & N.	Premont, Ont., Argyle Street.	1	1	Unp.	Truck	Slide; r.a. rural; trees; carelessness.
18702	26711-99	July 9	9-45 a.	C.N.R.	Premont, Ont., road crossing.	1	1	Unp.	Truck	Slide; r.a. rural; blids; sdg.; carelessness.
18703	33305	July 6	12-30 p.	C.N.R.	Nagara-on-the-Lake, Ont., Black Swamp Road.	1	1	Unp.	Truck	Slide; r.a. rural; trees; carelessness.
18704	28116-5	July 6	7-35 a.	N. St. C. & T.	North Bridge, Ont., Cameron Road.	1	1	Unp.	Auto.	Slide; r.a. rural; trees; carelessness.
18706	27073-38	May 26	19-50 k.	C.P.R.	Hatzie Station, B.C., 1st crossing west.	1	1	Unp.	Auto.	Slide; r.a. rural; trees; carelessness.
18709	27156-102	July 18	12-15 a.	C.P.R.	Magog Station, Ont., 2 miles west.	1	1	Unp.	Auto.	Slide; r.a. rural; trees; carelessness.
18710	27073-39	July 2	14-40 k.	C.P.R.	Lynton, B.C., 1st crossing east.	1	5	Unp.	Auto.	Slide; r.a. rural; carelessness.
18716	26765-37	July 16	3-35 p.	C.P.R.	Holland Landing Station, Ont., 1st crossing south.	1	1	Unp.	Auto.	Slide; skew; rural; h.g.; carelessness.
18731	25711-472	July 13	5-55 p.	C.N.R.	Errie Beach, Ont., crossing at.	1	1	Unp.	Auto.	Slide; r.a. urban; blids; trees; carelessness.
18734	28757-708	July 12	11-17 k.	C.N.R.	Strathcona Subd., Alta., mileage 43.	1	2	Unp.	Auto.	Slide; r.a. rural; trees; carelessness.
18736	28757-708	July 1	22-55 k.	C.N.R.	Winnipeg, Man., Logan Ave.	1	1	Unp.	Auto.	Slide; skew; rural; carelessness.
18738	9187-279	June 19	2-58 k.	C.P.R.	Winnipeg, Man., Taitou Ave.	1	1	Unp.	Ped.	Slide; r.a. urban; carelessness.
18739	29067-10	June 19	2-58 k.	C.P.R.	Kielcener, Ont., Queen Street.	1	1	Unp.	Auto.	Slide; r.a. urban; blids; carelessness.
18740	27065-11	July 21	8-06 a.	C.N.R.	Hamilton, Ont., Wilson St. and Arthur Ave.	1	2	Unp.	Auto.	Slide; r.a. urban; blids; carelessness.
18745	26711-207	July 4	10-50 a.	C.N.R.	Peterboro, Ont., Wolfe Street.	1	2	Unp.	Auto.	Slide; r.a. urban; carelessness.
18757	9437-137-2	July 19	12-00 k.	M.C.R.	Charing Cross, Ont., 1st crossing east.	3	3	Bell	Auto.	Slide; r.a. rural; carelessness.
18758	26711-208	July 19	10-00 k.	C.N.R.	Doumont Station, Ont., 3/4 miles north.	1	2	Watch.	Auto.	Slide; r.a. urban; h.g.; carelessness.
18766	9157-1302	July 13	6-20 p.	C.N.R.	Colebrook, B.C., Ladhur Frank Road.	1	1	Unp.	Auto.	Slide; r.a. rural; trees; carelessness.
18768	29529-6	July 18	11-20 k.	C.N.R.	Lantern Subdivision, Sask., mileage 224-7.	1	1	Unp.	Truck	Slide; r.a. rural; trees; carelessness.
18802	26807-40	July 8	1-05 p.	C.P.R.	Montreal, Que., crossing at—	1	1	Unp.	Auto.	Slide; r.a. rural; trees; carelessness.
18820	27216	July 9	1-05 p.	P.M.R.	Whitby Station, Ont., crossing at—	4	1	Gates	Ped.	Slide; r.a. urban; blids; carelessness.
18823	27156-106	June 25	7-15 p.	P.M.R.	Port Perry Station, Ont., crossing at—	1	1	Unp.	Auto.	Slide; r.a. urban; blids; carelessness.
18832	27929-29	July 20	7-15 p.	P.M.R.	Port Perry Station, Ont., crossing at—	1	1	Unp.	Auto.	Slide; r.a. urban; blids; carelessness.
18837	26711-210	June 15	16-10 k.	C.N.R.	Port Perry Station, Ont., crossing at—	2	1	Unp.	Truck	Slide; r.a. rural; stn. trees.
18841	3102-2	June 15	7-30 k.	N.Y.C.	Port Perry Station, Ont., crossing at—	1	2	Gates	Ped.	Slide; r.a. rural; stn.
18842	9187-515	July 31	20-20 k.	C.P.R.	Medford, Sask., 1st crossing north.	1	2	Unp.	Auto.	Slide; r.a. urban; sdg.; carelessness.
18852	10758-14	June 30	12-20 k.	C.P.R.	Freemont, Sask., 1st crossing north.	1	2	Unp.	Auto.	Slide; r.a. rural; blids; sdg.; carelessness.
18853	26765-135	June 30	8-25 a.	C.N.R.	Lacolle, Que., King Edward Highway.	1	2	Unp.	Auto.	Slide; r.a. urban; stn.; carelessness.
18854	4053	June 2	5-30 p.	Q.M.&S.	Iberville, Que., Second Ave.	1	2	Unp.	Auto.	Slide; r.a. urban.

1885	7-20p.	C. P. R.	Abereon Station, Que., 1-1 miles south...	1	Unp.	Auto.	Sgle.; skew; rural; carelessness.
18855	17155-103	C. N. R.	Pont Edward, Ont., Michigan Ave.	1	Unp.	Truck	Sgle.; r.a. urban; trees; carelessness.
18872	26711-211	C. N. R.	Guelph, Ont., Crimea Street.	1	Unp.	Auto.	Sgle.; r.a. urban; trees; carelessness.
18873	26711-211	C. N. R.	Dickie's Crossing, N.B.	2	Unp.	Auto.	Sgle.; r.a. rural; h.g.; carelessness.
18887	33229-13	C. N. R.	Mortimer, N.B., Harcourt Crossing	2	Unp.	Auto.	Sgle.; r.a. rural; h.g.; carelessness.
18881	33229-32	C. N. R.	Three Rivers, Que., St. Maurice Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bridges; carelessness.
18893	26602	C. P. R.	Calgary, Alta., Fourteenth St. West.	1	Unp.	Auto.	Dble.; r.a. urban; bridges; sdgs; trees.
18901	27511-36	C. P. R.	Lacombe, Alta., 2nd crossing north.	3	Unp.	Auto.	Sgle.; r.a. rural; h.g.; carelessness.
18905	27511-36	C. P. R.	Quebec, Que., Parent Ave.	1	Unp.	Mc-cyle	Sgle.; r.a. urban; bridges; sdgs; carelessness.
18908	26615-3	C. P. R.	Montreal, Que., Mountain Street.	1	Unp.	Ped.	Dble.; r.a. rural; trees; h.g.
18909	9437-228	C. N. R.	Storia, Ont., 1st crossing north.	1	Unp.	Auto.	Dble.; r.a. urban; bridges; carelessness.
18911	9437-1110	C. N. R.	Rochmond, Que., Janelles Crossing.	1	Unp.	Buggy	Sgle.; r.a. urban; bridges; carelessness.
18913	26622-17	C. N. R.	Aylesford, N.S., Commercial Street.	1	Unp.	Auto.	Dble.; r.a. rural; h.g.
18916	26602-24	C. N. R.	Parham, Ont., just west of station.	1	Unp.	Auto.	Sgle.; r.a. rural; h.g.
18917	3701-58	C. N. R.	Storia, Ont., 1st crossing east.	1	Unp.	Auto.	Sgle.; r.a. urban; trees; h.g.
18919	36711-213	C. N. R.	Actonville Station, Que., William Street.	1	Unp.	Auto.	Sgle.; r.a. rural; carelessness.
18921	26711-213	C. N. R.	Three Mile Plain, N.S., west of station.	1	Unp.	Auto.	Sgle.; r.a. rural; carelessness.
18922	26711-213	C. N. R.	Tullsonburg, Ont., 1st crossing west.	1	Unp.	Auto.	Sgle.; r.a. rural; h.g.
18925	28900-3	C. N. R.	Brookfield, Ont., 1st crossing east.	1	Unp.	Auto.	Sgle.; r.a. rural; trees; carelessness.
18937	9137-319	C. N. R.	Brookfield, Ont., Neildes Road.	1	Unp.	Auto.	Dble.; r.a. rural; trees.
18938	26812-65	C. P. R.	Cabane Ronde, Que., M.P. 17-27 Three Rivers	5	Unp.	Auto.	Dble.; r.a. rural; trees.
18941	26812-3	C. P. R.	Subd.	1	Unp.	Auto.	Sgle.; r.a. rural; carelessness.
18943	27156-33	C. P. R.	Brandon, Man., Victoria Ave.	1	Unp.	Auto.	Sgle.; r.a. urban; bridges; sdg; carelessness.
18944	26741-45	C. N. R.	St. Jerome, Que., 2nd crossing north.	1	Unp.	Auto.	Sgle.; r.a. rural; trees; carelessness.
18945	27156-31	C. P. R.	Magog, Que., Merry Street.	2	Unp.	Auto.	Sgle.; r.a. urban; bridges; carelessness.
18946	9467-110	C. P. R.	Rouville Station, Que., 2nd crossing north.	2	Unp.	Auto.	Sgle.; r.a. urban; bridges; carelessness.
18948	26812-66	M. & N.C.	Niagara Falls, Ont., Queen Street.	2	Unp.	Auto.	Sgle.; r.a. rural; carelessness.
18949	14246	C. P. R.	Huntingdon, B.C., 1st crossing south station.	1	Unp.	Auto.	Dble.; r.a. urban; bridges.
18951	26670-50	C. P. R.	Silton, Sask., 1st crossing south.	2	Unp.	Auto.	Sgle.; r.a. urban; bridges.
18952	26670-50	C. P. R.	Clitham, Ont., 2 miles east.	2	Unp.	Auto.	Sgle.; r.a. urban; bridges.
18953	26670-50	C. P. R.	Belle River, Ont., 1-4 east of station.	1	Unp.	Auto.	Sgle.; r.a. rural; carelessness.
18954	26670-50	C. P. R.	St. Thomas, Ont., Main Street.	1	Unp.	Auto.	Sgle.; r.a. rural; carelessness.
18955	26670-50	C. P. R.	Kingsmill, Ont., 11 miles west.	1	Unp.	Auto.	Sgle.; r.a. rural; carelessness.
18956	26670-50	C. P. R.	Canmore, Alta., 1st crossing east.	1	Unp.	Auto.	Sgle.; r.a. rural; bridges; carelessness.
18957	26670-50	C. P. R.	Westminster Station, N.S., just west of	1	Unp.	Auto.	Sgle.; r.a. rural; carelessness.
18958	26670-50	C. P. R.	Oromocto, N.B., Bridge crossing.	1	Unp.	Auto.	Sgle.; r.a. rural; carelessness.
18959	26670-50	C. P. R.	St. Marie Station, Que., 1st crossing north.	1	Unp.	Auto.	Sgle.; r.a. rural; bridges.
18960	26670-50	C. P. R.	Parkeville Station, crossing west of (Skok.)	1	Unp.	Auto.	Sgle.; r.a. rural; bridges.
18961	26670-50	C. P. R.	Waterville, Que., Government Road.	1	Unp.	Auto.	Sgle.; r.a. rural; bridges.
18962	26670-50	C. P. R.	Debert, N.S., 1 mile east.	1	Unp.	Auto.	Sgle.; r.a. rural; bridges.
18963	26670-50	C. P. R.	Garner, Ont., 1st crossing south.	1	Unp.	Auto.	Sgle.; skew; rural; carelessness.
18964	26670-50	C. P. R.	Windsor, Ont., 1st crossing east.	1	Unp.	Auto.	Sgle.; r.a. rural; bridges.
18965	26670-50	C. P. R.	Woodstock, Ont., 2nd crossing south.	1	Unp.	Auto.	Sgle.; r.a. rural; bridges.
18966	26670-50	C. P. R.	Clinton, Ont., Battlefield Road.	1	Unp.	Auto.	Sgle.; r.a. rural; bridges.
18967	26670-50	C. P. R.	Stratford, Ont., 11 miles north.	1	Unp.	Auto.	Sgle.; r.a. rural; bridges.
18968	26670-50	C. P. R.	London, Ont., Stanley Street.	1	Unp.	Auto.	Sgle.; skew; urban; bridges; carelessness.
18969	26670-50	C. P. R.	Hammond, Man., near	1	Unp.	Auto.	Sgle.; r.a. rural; carelessness.
18970	26670-50	C. P. R.	North Edmonton, Alta., Norton Street.	1	Unp.	Auto.	Sgle.; skew; urban; bridges; carelessness.
18971	26670-50	C. P. R.	Marquette, Que., Amos Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bridges; carelessness.
18972	26670-50	C. P. R.	St. Madeline, Que., Charles Road.	1	Unp.	Auto.	Sgle.; skew; rural; bridges; carelessness.
18973	26670-50	C. P. R.	St. Pierre, Que., 1st crossing east.	1	Unp.	Auto.	Sgle.; r.a. rural; bridges; carelessness.
18974	26670-50	C. P. R.	Landry, Que., Angeline Street.	1	Unp.	Auto.	Sgle.; r.a. rural; bridges; carelessness.
18975	26670-50	C. P. R.	Landry, Que., 250 ft. south.	1	Unp.	Auto.	Sgle.; r.a. rural; bridges; carelessness.
18976	26670-50	C. P. R.	Port Hope, Ont., Lake Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bridges; carelessness.
18977	26670-50	C. P. R.	Powell, Ont., Walk Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bridges; carelessness.
18978	26670-50	C. P. R.	St. James, Man., Highland Street	1	Unp.	Auto.	Sgle.; r.a. rural; carelessness.
18979	26670-50	C. P. R.	Carnduff, Man., 2nd crossing west station.	1	Unp.	Auto.	Sgle.; r.a. urban; bridges; sdgs; carelessness.

No. 9.—STATEMENT Showing Highway Crossing Accidents Attended by Personal Injury, Investigated During Year Ending December 31, 1927—*Concluded*

Inv. File	Board File	Date	Time	Railway	Place	K.	Protec- tion	Class of accident	Remarks
19099	31339-1	Aug. 15	3-27p.	C.V.R.	Lemoine Station, Que., 1st crossing south.	1	Unp.	Auto.	Sgle.; r.a. rural; carelessness.
19100	9437-1174	Oct. 1	9-55p.	C.P.R.	Sturgeon Falls, Ont., Nipissing Street.	1	Unp.	Auto.	Sgle.; r.a. rural; sds.; carelessness.
19102	9437-646	Oct. 12	9-15p.	C.N.R.	Montreal, Que., Versailles Street.	1	Gates	Ped.	Dble.; r.a. urban; bldgs.; carelessness.
19104	26711-76	Oct. 7	11-09a.	C.N.R.	St. Marys Jct., Bainsford Road.	3	Unp.	Auto.	Sgle.; r.a. rural; carelessness.
19105	30762-89	Oct. 5	11-10a.	C.N.R.	Kitchener, Ont., Gankel Street.	2	Unp.	Auto.	Sgle.; r.a. rural; bldgs.
19107	26711-66	Sept. 21	8-30p.	C.N.R.	Walterton, Ont., 1st crossing north.	2	Unp.	Auto.	Sgle.; r.a. rural; bldgs.
19110	26812	Oct. 7	12-02a.	C.N.R.	Walterton, Ont., 1st crossing north.	1	Watch.	Auto.	Dble.; r.a. urban; bldgs.; sds.
19113	9437-135	Sept. 30	6-30a.	C.N.R.	Allanburg, Ont., 1st James Street.	1	Unp.	Auto.	Sgle.; r.a. rural; trees.
19114	26727-17	Oct. 8	8-20p.	C.P.R.	Alton, Ont., Queen Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19115	26745	Oct. 8	9-15a.	C.P.R.	Alton, Ont., 2nd James Street.	2	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19119	27839	Oct. 9	6-30a.	C.P.R.	Alton, Ont., 1st crossing north.	2	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19120	4000-1	Sept. 29	9-15a.	C.P.R.	Alton, Ont., 1st crossing north.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19129	26711-221	Oct. 7	11-50a.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19130	26711-222	Oct. 7	11-50a.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19133	9437-723	Oct. 11	11-40a.	C.P.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19143	9357-79	Sept. 18	21-15k.	C.P.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19150	26717-207	Oct. 13	12-25p.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19151	26717-220	Oct. 13	12-05p.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19153	26717-206	Oct. 26	16-00k.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19156	26786-20	Sept. 26	11-55k.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19157	26711-225	Sept. 26	23-30k.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19158	26736-25	Sept. 23	6-55a.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19162	3615-5	Oct. 20	8-58a.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19163	9437-1386	Oct. 20	8-58a.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19164	21705	Oct. 20	18-50p.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19169	26711-223	Oct. 21	9-25p.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19170	26715-268	Oct. 24	5-40a.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19172	26727-48	Oct. 24	5-40a.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19172	26727-205	Oct. 28	4-20p.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19173	32635	Oct. 7	4-40p.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19173	31646-7	Oct. 16	8-25a.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19175	31646-8	Oct. 16	8-25a.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19176	27156-109	Sept. 12	10-10p.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19177	9437-972	Sept. 16	10-50a.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19178	20934	Oct. 23	8-10a.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19184	9437-928	Oct. 15	4-10k.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19186	27156-108	Oct. 23	8-25p.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19189	26807-51	Oct. 1	23-30k.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19192	26744-47	Oct. 11	11-40k.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19199	13488	Nov. 1	16-10k.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19200	26807	Oct. 17	20-35k.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19201	2701-56-1	Aug. 17	12-20p.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19202	26711-236	Oct. 15	10-40p.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19207	27218-28	Oct. 9	4-50p.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19209	32229-35	Oct. 19	4-50p.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19212	19884	Sept. 17	12-15p.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19215	9437-108	Nov. 4	12-05p.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19219	27929-21	Nov. 4	12-05p.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19220	27929-31	Nov. 7	11-35p.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.
19224	26842-69	Nov. 9	4-40p.	C.N.R.	Alton, Ont., 2nd James Street.	1	Unp.	Auto.	Sgle.; r.a. urban; bldgs.; carelessness.

[illegible]

EXPLANATIONS OF ABBREVIATIONS

Unp.....	Unprotected
Watchman	Watchman
Ped.....	Pedestrian
Sgle.....	Single track
Dble.....	Double track
r.a.....	Right angle crossing
Sdg.....	Siding
Bldgs....	Buildings obstructing view
Stn.....	Station
H.G.....	High ground
S.F.....	Snow fence
B.B.....	Bill board

No. 10.—STATEMENT showing accidents to employees while working on or under engines, investigated during year ending December 31, 1927.

Inv. File	Date	Railway	Place	Remarks	Killed	Injured
18102	Jan. 19	C.P.R.	Ottawa, Ont. (West)	Slipped when fastening side curtain.		1
18104	Dec. 3	C.N.R.	Pic. St. Charles, Que. (Montreal)	Burned while thawing out valve with coal oil and waste.		1
18112	Dec. 24	Midland	Lettellier, Man.	Lubricator glass broke.		1
18114	Jan. 3	C.P.R.	Toronto, Ont., Union Station.	Shaker bar came off when shaking grates.		1
18115	Jan. 19	C.N.R.	Gogama, Ont.	Fell from engine while oiling dynamo.		1
18119	Jan. 11	C.N.R.	Dunforth, Ont.	Fell from running board while locating leak.		1
18141	Dec. 29	C.N.R.	Chu Chuan, B.C.	Scalded by squirt hose which opened accidentally.		1
18143	Dec. 12	C.P.R.	Birch Bank, B.C.	Slipped and fell when getting off engine.		1
18147	Dec. 20	C.N.R.	Saskatoon, Sask.	Thrown against water valve of tender while coupling.		1
18151	Jan. 10	C.P.R.	Lauretta, B.C.	Scalded when nut failed on joint between injector throttle and nigger head.		1
18170	Jan. 5	C.N.R.	Brussels, Ont., 1½ miles south.	Lever flew back when reach rod broke.		1
18177	Dec. 29	C.N.R.	Blue River, B.C.	Scalded by squirt hose.		1
18184	Jan. 6	C.N.R.	Truro, N.S.	Slipped on ice while oiling engine.		1
18212	Jan. 26	C.N.R.	Washago, Ont.	Slipped while getting off engine.		1
18247	Jan. 3	C.N.R.	Pope, Man.	Slipped while climbing from cab to tender.		1
18252	Jan. 30	C.P.R.	Dulenead, Alta.	Shaker bar slipped when shaking grates.		1
18266	Jan. 29	C.P.R.	Calgary, Alta.	While getting in side cab window was caught by car on adjoining track.		1
18276	Feb. 25	C.N.R.	Gogama, Ont., coal chute.	Struck head while getting out cab window to close chute.		1
18277	Feb. 8	C.N.R.	Fire River, Ont.	Fell off coal box of engine.		1
18285	Jan. 24	C.P.R.	Tesstevan, Sask.	Hand caught between cab casting and stop.		1
18293	Jan. 25	C.N.R.	Rainy River, Ont.	Thrown against boiler head while coupling.		1
18298	Jan. 3	C.P.R.	Cohour, Ont.	Slipped on ice at man-hole when taking water.		1
18320	Mar. 3	K.V.R.	Coquihalla Subdivision, mileage 139, B.C.	Shaker bar slipped when shaking grates.		1
18328	Mar. 12	C.P.R.	White River, Ont.	Struck by crank pin when engine moved, when oiling.		1
18362	Mar. 10	C.N.R.	Penhurst, Ont.	Dynamo pipe in cab burst.		1
18389	April 1	C.P.R.	London, Ont.	Slipped when getting out of cab to running board.		1
18393	Mar. 28	C.N.R.	North Sydney, N.S.	Water glass broke.		1
18394	Mar. 15	C.N.R.	Palmerston, Ont.	Struck by hot oil from broken lubricator plug.		1
18406	Mar. 11	C.N.R.	Winnipeg, Man. (Fort Rouge)	Shaker bar slipped when shaking grates.		1
18481	May 2	C.N.R.	Belleville, Ont.	Struck by boom at ash pit when on top of coal on tender.		1
18495	May 8	C.P.R.	Macleod Subdivision, mileage 18, Alta.	Water glass broke.		1
18548	May 22	C.P.R.	Ayr, Ont.	Fell when getting out cab window to running board.		1
18751	April 28	C.N.R.	West Junction, Que.	Passing from tender to cab, foot caught, causing fall.		1
18752	April 20	C.N.R.	St. Apolline, Que.	Arm caught by board protruding from car on adjoining track.		1
18680	June 11	C.N.R.	Vernon, B.C.	Scalded by hot water from hose sprinkler.		1
18712	June 17	C.N.R.	Cavell and Kowkash, Ont. (between)	Caught between engine and pillar of coal chute.		1
18736	June 1	C.P.R.	Macleod, Alta.	Scalded when belly plate of engine opened.		1
18765	July 22	C.P.R.	Regina, Sask.	Reverse lever slipped from hands, striking foot.		1
18791	July 23	C.N.R.	Seample and East Selkirk, Man. (between)			1
18799	July 30	C.N.R.	Richard, Sask., 1½ miles east.	Washout plug blew out.		1

18846	Aug. 9	C.P.R.	Moose Jaw, Sask.	Squirt hose flew off.	1
18847	Aug. 6	C.P.R.	Moose Jaw, Sask.	Struck by projecting bolt on car when removing flags.	1
18850	July 19	C.P.R.	Indian Head Subdivision, Mileage 41, Sask.	Thrown off engine when gas exploded, when in act of closing smoke-box door.	1
18861	Aug. 2	C.N.R.	Rouyn Subdivision, mileage 15, Que.	Struck by syphon pipe when leaning out of cab window.	1
18902	July 9	C.P.R.	Winnipeg, Man.	Struck by car standing too close.	1
18906	Aug. 15	C.N.R.	Bickerdale, Alta.	Water glass broke.	1
18933	Aug. 28	C.N.R.	Sudbury, Ont.	Scalded by sprinkler hose when injector opened.	1
18934	Aug. 22	C.N.R.	Bracebridge, Ont.	Struck by car when leaning out of cab window.	1
19070	Sept. 29	C.P.R.	Kimberley, B.C.	Thrown against door handle when engine lurched.	1
19081	Oct. 12	C.N.R.	Mimico, Ont.	Foot caught by apron between engine and tender.	1
19121	Sept. 17	C.N.R.	Moore's Pit, Que.	Water glass broke.	1
19124	Oct. 3	C.P.R.	Ignace, Ont.	Fell from engine when removing markers.	1
19217	Oct. 2	C.N.R.	Cornwall, Ont.	Fell between engine and tender when draw-bar broke.	1
19236	Oct. 12	C.N.R.	Belleville, Ont.	Struck by car when leaning out of cab window.	1
19253	Nov. 26	C.P.R.	North Bay Subdivision, mileage 7-50, Ont.	Jumped from engine when it turned over.	1
19270	Nov. 6	C.N.R.	Stammore, Alta.	Burned when engine back-fired.	1
19272	Nov. 6	C.N.R.	Portage and Curtis, Man. (between)	Squirt hose pipe from injector broke.	2
19288	Nov. 14	C.P.R.	Cataract, Ont.	Stepped over end of platform at turntable and fell.	1
19312	Nov. 25	C.N.R.	Hannover, Ont.	Scalded by steam from sprinkler hose.	1
19314	Dec. 5	K.V.R.	Princeton Subdivision, mileage 211-5, B.C.	Jumped from engine when it struck rock slide.	1
19354	Nov. 25	C.P.R.	Laggan Subdivision, mileage 117-50, Alta.	Struck by bridge when standing on cab step adjusting valve.	1
19356	Nov. 24	C.N.R.	Munson, Alta., 1 mile east.	Shaker bar fell from tender box striking finger.	1
18573	May 2	C.N.R.	Lake Wonish, Que.	Water glass broke.	1
					65

No. 11.—STATEMENT showing the number of highway crossing accidents, with the total number of killed and injured, by provinces, for year ending December 31, 1927

	Nova Scotia			New Brunswick			Quebec			Ontario			Manitoba			Saskatchewan			Alberta			British Columbia			Total		
	Acc.	K.	I.	Acc.	K.	I.	Acc.	K.	I.	Acc.	K.	I.	Acc.	K.	I.	Acc.	K.	I.	Acc.	K.	I.	Acc.	K.	I.	Acc.	K.	I.
Canadian National.....	6	2	6				30	10	32	76	24	106	6	1	6										145	45	188
Canadian Pacific.....				14	3		22	15	32	45	15	64	7	1	12				9	4	12	1	1		105	35	146
Quebec Oriental.....				2	1		2	2	2										13	2	14	6			2	2	2
Brantford & Hamilton Electric.....										1	2	1													1	1	1
Central Vermont.....							1	1	1																5	1	9
Quebec Central.....							5	1	9	6	2	6													6	2	6
Niagara, St. Catharines & Toronto.....							1	2	2										1						1		1
Quebec, Montreal & Southern.....																									2	2	2
Kettle Valley.....										2		8							1			1			2		1
Toronto, Hamilton & Buffalo.....																			1			1			1		1
Great Northern.....																									4		4
Esquimalt & Nanaimo.....										18	8	25													18	8	25
Michigan Central.....										7	1	7													7	1	7
Pere Marquette.....							1	1	1	1	1	2													2	1	3
New York Central.....										2	1	1													2	1	3
Grand River.....																									4		4
Windsor, Essex & Lake Shore.....																									2	1	3
Dominion Atlantic.....																									2	1	3
Hamilton Radial Electric.....										1		1													2	1	3
Montreal & Southern Counties.....							1		2	3	1	3													1		1
London & Port Stanley.....										3		4													3	1	3
Lake Erie & Northern.....																									3		4
Quebec Railway, Light & Power.....							1		1																1		1
	10	2	11	9	3	16	64	29	82	166	54	230	13	2	18	20	1	28	22	6	26	13	2	14	317	99	425

No. 12.—STATEMENT showing highway crossings at which protection provided, and the nature of protection, during period of twelve months ending December 31, 1927

File No.	Order No.	Location of Crossing	Railway	Nature of Protection
19221-148	38576	First crossing east of Alsask Stn., Sask.	C.N.R.	Sign post erected as mark to keep cars back 350 feet from street line.
26727-185	38607	McTavish Street, Fort William, Ont.	C.P.R.	Speed limitation of 10 miles per hour.
26727-190		Crossing 1-2 miles east of Lisgar, Ont.	C.P.R.	Scrub cut down southwest corner.
27218-56	38620	Crossing at Brooklyn Station, N.S.	C.N.R.	House removed in northwest angle of crossing.
26782-79	38635	Church Street, Pointe au Pic, Que.	C.N.R.	Speed limitation of 6 miles per hour.
26842-48	38637	Crossing at Mull, Ont.	M.C.R.	Sheds removed from southwest angle of crossing.
26727-181	38642	Crossing 2-25 miles west of Kingsford Stn., Ont.	C.P.R.	Snow fence replaced by wire fence.
27170	38665	Main Street, Grandview, Man.	C.N.R.	Member of train crew to act as flagman when train is standing on passing track.
26765-205	38670	Main Street, Lancaster, Ont.	C.N.R.	Wig-wag added to bell already installed. Buildings southwest angle removed.
27156-3	38694	Gouin Boulevard, Montreal, Que	C.N.R.	Day and night watchman throughout the year.
4472-9	38701	Cedar Street, Vancouver, B.C.	B.C.E.	Illuminated sign placed each side of track.
26727-191	38739	Crossing at Government Road Stn., Ont.	C.P.R.	Snow fence lowered for distance of eleven hundred feet.
33229-16		York Street, Fredericton, N.B.	C.N.R.	Highway crossing sign installed.
9437-21		Main Street, Richmond, Que.	C.N.R.	Speed limitation of 10 miles per hour.
26727-106		Crossing Mil. 3-18 Keewatin Sd., Ont.	C.P.R.	Additional whistle post installed.
Case 4795		Mercalle Street, Strathroy, Ont.	C.N.R.	Two large lights installed.
36782-91		First crossing north of Jonquiere Stn., Que.	C.N.R.	Return fencing installed.
33167	38797	First crossing west of Espanola Stn., Ont.	C.P.R.	Toolhouse northeast angle removed to a point 550 feet east thereof.
27156-97	38805	Crossing west of Megantic Stn., Que.	C.P.R.	Speed limitation of 10 miles per hour.
26711-186	38806	Crossing 1 mile north Kilworthy Stn., Ont.	C.N.R.	Board fence replaced by wire fence.
27401-31		Mil. 98 West St., St. John Sd., N.B.	C.P.R.	Bushes at southwest corner removed.
28300-13		Albert Street, Windsor, N.S.	D.A.R.	Cars kept back 10 feet from street line.
Case 209	38822	Third Street, Olds, Alta.	C.P.R.	Cars kept back 50 feet from street line; speed limitation of 10 miles per hour.
26711-190	38856	First crossing north of Thornbury Stn., Ont.	C.N.R.	Board fence replaced by wire fence.
27156-89	38867	Crossing ½ mile east Maskinonge Stn., Que.	C.P.R.	Electric bell and wig-wag installed.
7218-52	38883	Crossing west of Afton Station, N.S.	C.N.R.	Electric bell and wig-wag installed.
26842-53	38889	Alma Street, Amherstburg, Ont.	M.C.R.	Bush and trees removed and trimmed.
9437-659	38911	First crossing west Papineauville Stn., Que.	C.P.R.	Speed limitation of 10 miles per hour.
9437-199	38912	Crossing 300 feet east Ernestown Stn., Ont.	C.N.R.	Wig-wag added to present bell; standing cars on siding kept back 150 feet from highway; all switching movements on siding over crossing to be flagged by member of train crew.
26842-14		Second crossing west of Ruscomb, Ont.	M.C.R.	Removal and trimming of trees.
26324		May Street, Port Arthur, Ont.	C.N.R.	Advance warning signs installed; brush on east side of north approach cut down.
26727-194	38948	Crossing west of Inkerman Stn., Ont.	C.P.R.	Cedar hedge northeast corner trimmed to four feet in height.

No. 12.—STATEMENT showing highway crossings at which protection provided, and the nature of protection, during period of twelve months ending December 31, 1927—*Concluded.*

File No.	Order No.	Location of Crossing	Railway	Nature of Protection
26727-189	38080	Main Street, Cobden, Ont.....	C.P.R.....	Electric bell and wig-wag installed; standing cars on passing track kept back 300 feet from crossing; train and switching movements on two business tracks to be flagged by train crew.
27231-11	38985	Grenville's Crossing, County of Welland, Ont.....	N. St. C. & T.....	Trees trimmed.
28037-1	39080	Winnipeg Street, Penitction, B.C.....	K.V.R.....	House moved to another location.
9437-241	39080	Brock Street, Uxbridge, Ont.....	C.N.R.....	Wig-wag added to bell already installed.
26782-55	39058	St. James Street, St. Pierre, Que.....	C.N.R.....	Electric bell and wig-wag installed.
26782-61	39084	Crossing south of St. Jerome, Que.....	C.N.R.....	Brush and trees cut down.
9437-163	39073	First crossing west of Carp, Ont.....	C.N.R.....	Obstruction removed; wig-wag added to bell already installed.
24178	39093	Provencher Street, St. Boniface, Man.....	C.N.R.....	Two electric bells and flashing lights installed.
27218-57	39092	First crossing east of Chester, N.S.....	C.N.R.....	Return fences installed; right of way fence repaired.
30982	39098	Kingsbury Avenue, Toronto, Ont.....	C.N.R.....	High wooden fences replaced by wire fence.
26727-30	39223	King Street, Ingersoll, Ont.....	C.P.R.....	Wig-wag added to bell already installed.
33229-29	39224	Crossing at Memramcook, N.B.....	C.N.R.....	Electric bell and wig-wag installed.
33229-30	39225	Crossing at Humphrey, N.B.....	C.N.R.....	Electric bell and wig-wag installed.
9437-186	39226	Allens Road, Guelph, Ont.....	C.P.R.....	Wig-wag added to bell already installed.
26782-57	39228	St. Francois Street, La Tuque, Que.....	C.N.R.....	Speed limitation 10 miles per hour on eastbound trains, 6 miles per hour on westbound trains; all switching movements to be flagged; cars on siding to be kept back 50 feet from crossing.
27782-97	39245	Crossing at Causapscau, Que.....	C.N.R.....	Electric bell and wig-wag installed.
26782-95	39248	Crossing at Amqui, Que.....	C.N.R.....	Electric bell and wig-wag installed.
26782-96	39249	Crossing at Trois Pistoles, Que.....	C.N.R.....	Electric bell and wig-wag installed.
26218-54	39250	Spring Street, Amherst, N.S.....	C.N.R.....	Speed limitation of 10 miles per hour; all switching movements flagged by train crew.
26727-114	39400	Crossing 0-3 miles east of Wingham Stn., Ont.....	C.P.R.....	Trees trimmed; snow fence replaced by wire fence; cattle guards repaired; culverts extended.
27156-55	39431	First crossing south of Delson Stn., Que.....	C.P.R.....	Advance warning signs installed; switching operations protected by one of train crew.
9437-1083	39435	Brock Road, Puslinch Stn., Ont.....	C.P.R.....	Overhead crossing constructed.
26711-199	39495	Elora Road, $\frac{1}{2}$ mile west of Pinkerton, Ont.....	C.N.R.....	Trees and shrubbery removed.
26711-198	39495	Crossing $\frac{1}{2}$ mile north of Alma Stn., Ont.....	C.N.R.....	Snow fences replaced by wire fence.
9437-1245	39466	First crossing west of Stevensville, Ont.....	M.C.R.....	Double automatic bell and wig-wag installed.
26711-197	39467	Silver Creek Road, Guelph Jct., Ont.....	C.N.R.....	Trees trimmed; board fence replaced by wire fence.
27156-106	39467	Crossing in yard at Berthierville, Que.....	C.P.R.....	Switching movements over Montcalm St. to and from World Match Company's plants must be protected by flagman.
22661	39573	Richmond Street, Chatham, Ont.....	C.P.R.....	Trainman to act as flagman.
26842-65	39575	Crossing 3 miles east Canfield Jct., Ont.....	M.C.R.....	Double automatic bell and wig-wag installed.

27365-34	39582	Second crossing north Gimli, Man.	C.P.R.	Brush and trees cut down.
26711-205	39369	First crossing west of M. 96 Renfrew Rd., Ont.	C.N.R.	Speed limitation of 10 miles per hour on westbound traffic.
26765-57	39660	First crossing south Holland Landing, Ont.	C.N.R.	Trees trimmed and cut down; board fence southwest side taken down.
32134	39720	Mental Hospital Crossing, M. 12-4 Weyburn Rd., Sask.	C.N.R.	Crossing sign installed.
26727-201	39733	Crossing 0-4 mile south Crombie, Ont.	C.P.R.	Trees and shrubbery removed; approaches graded; advanced warning signs installed.
26711-211	39736	Michigan Avenue, Point Edward, Ont.	C.N.R.	Speed limitation of 10 miles per hour.
26711-200	39746	Crossing 0-3 mile east of Innerkip Stn., Ont.	C.P.R.	Trees removed; approach over bridge on highway raised.
26711-213	39767	First crossing east of Scotia, Ont.	C.N.R.	Speed limitation of 10 miles per hour on eastbound traffic.
26711-214	39798	Crossing 1/2 mile north of Stratford, Ont.	C.N.R.	Trees removed.
27929-29	39848	First crossing east of Wheatley Stn., Ont.	P.M.R.	Trees cut down; approaches graded.
26744-45	39853	Victoria Avenue, Brandon, Man.	C.N.R.	Additional crossing sign installed.
56	39824	Exmouth Street, Sarnia, Ont.	C.N.R.	Trees and shrubs cut down.
9437-1140	39833	First crossing north of Scotia, Ont.	C.N.R.	Wig-wag added to bell already installed.
34371	39849	Second crossing east of Camsville, Ont.	C.N.R.	Shrubs and trees removed.
26842-3	39892	Second crossing west of Brookfield, Ont.	M.C.R.	Electric bell and wig-wag installed.
26807-41	39906	Winnipeg Street, Regina, Sask.	C.P.R.	Two electric bells and wig-wag installed.
29916	39906	Kildare Road, Walkerville, Ont.	E.T.R.	Automatic bell and wig-wag installed; operations on sidings to be protected by trainmen.
26711-182	39925	Prentice Crossing, Frankford, Ont.	C.P.R.	Trees and other obstructions removed.
13488	39939	First crossing east of Strasbourg, Sask.	C.P.R.	Speed limitation of 10 miles per hour on westbound traffic.
27811-35	39944	Second crossing north of Lacombe, Alta.	C.P.R.	Brush removed.
11340	39965	Norton Street Crossing, North Edmonton, Alta.	C.N.R.	Whistle posts installed; bush cut down.
27073-38	39972	First crossing west of Hatzic Stn., B.C.	C.P.R.	Obstructions removed; fence posts whitened.
15836	39975	Prefontaine Street, Montreal, Que.	C.N.R.	Electric bell installed.
27218-18	39998	Second crossing west of Hopewell Stn., N.S.	C.N.R.	Standard highway crossing sign installed.
9437-1063	40008	Prince Edward Street, Brighton, Ont.	C.N.R.	Standard highway crossing sign installed.
26782-99	40003	William Street, Actonvale, Que.	C.P.R.	Two automatic bells and wig-wags installed.
26711-206	40023	Crossing M. 96-7 Renfrew Rd., Ont.	C.N.R.	Embankments, cut down.
26727-207	40033	Abbott Street, Brockville, Ont.	C.N.R.	Embankments cut down; approaches graded.
28786-28	40077	Crossing near Drumheller, Western Gem Mine Spur, Alta.	C.N.R.	Speed limitation of 10 miles per hour.
31046-6	40077	Perrault Street, Ste. Marie, Que.	Q.C.R.	Standard highway crossing sign installed.
26727-17	40078	Queen Street, Guelph, Ont.	C.P.R.	Freight cars kept back 50 feet from street line; north-bound trains to stop with engine clear of highway.
12921-43	40089	Walker Line Crossing, Nelson Twp., Ont.	C.N.R.	Wig-wag added to bell already installed.
26765-71	40108	Lancaster Street, Kitchener, Ont.	C.N.R.	Trees removed.
9437-1178	40111	MacLennan Avenue, Toronto, Ont.	C.P.R.	Watchmen installed between 7 a.m. and 11 p.m.
26711-223	40108	Wilhelm Street, Kitchener, Ont.	C.N.R.	Fringe added to gate; gate-arm installed on south-east side.
3701-38	40111	Crossing at Parham, Ont.	C.P.R.	Small trees removed; speed limitation of 10 miles per hour.
				Automatic bell and wig-wag installed.

No. 13.—STATEMENT Showing the Number of Highway Crossings at which Protection has been Ordered, and the Nature of Protection, set out by Provinces, for Twelve Months ending December 31, 1927.

	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Total
Removal of view obstructions (trees, banks, buildings, etc.).....		1	1	2	25	1		2	2	34
Sign post erected as mark to keep cars back from street line.....							1			1
Speed limitation maintained.....		1		5	6		1	1		14
Snow or board fence replaced by wire fence.....					7					7
Switching movements to be flagged..		1		3	4	1				9
Wig-wag added to bell already installed.....					8					8
Day and night watchmen installed.....				1						1
Illuminated sign each side of track installed.....									1	1
Snow fence lowered.....					1					1
Highway crossing sign installed.....		1	1			1	1	1		5
Additional whistle post installed.....					1					1
Two large lights installed.....					1					1
Whistle posts installed.....								1		1
Return fencing installed.....		1		1						2
Cars to be kept back required distance.....		1		2	2			1		6
Trains to stop with engine clear of crossing.....				1						1
Automatic bell and wig-wag installed.....		1	2	5	4					12
Advance warning sign installed.....				1	2					3
Double automatic bells and flashing lights installed.....						1				1
Right-of-way fence repaired.....		1								1
Cattle guards repaired.....					1					1
Culverts extended.....					1					1
Overhead crossing constructed.....					1					1
Double automatic bell and wig-wag installed.....					3		1			4
Approaches graded.....					4					4
Fence posts whitened.....									1	1
Automatic bell installed.....				1						1
Watchman installed 7 a.m. to 11 p.m.					1					1
Fringe added to gate.....					1					1
Gate arm installed.....					1					1
.....		8	4	22	74	4	4	6	4	126

No. 14.—STATEMENT Showing Number of Persons Killed and Injured at Public Highway Crossings, separately for the Years ending December 31, 1923, 1924, 1925, 1926, and 1927.

Year	Gates		Bell		Watchman		Unprotected		Total	
	K.	I.	K.	I.	K.	I.	K.	I.	K.	I.
1923.....	2	20	13	43	1	8	48	255	64	326
1924.....	11	15	10	47		5	73	220	94	287
1925.....	1	14	9	50	1	7	65	318	76	389
1926.....	7	20	21	60	1	9	100	276	129	370
1927.....	4	13	16	45		21	79	346	99	425
.....	25	82	69	250	3	50	365	1,415	462	1,797

No. 15.—STATEMENT showing number of highway crossing accidents and the nature of same, for each and every year separately for years ending December 31, 1923; 1924; 1925; 1926 and 1927.

	Gates					Bell					Watchman					Unprotected					Total									
	1923	1924	1925	1926	1927	Total	1923	1924	1925	1926	1927	Total	1923	1924	1925	1926	1927	Total	1923	1924	1925	1926	1927	Total	1923	1924	1925	1926	1927	Total
Automobile	6	2	7	10	3	28	21	30	32	39	34	156	5	3	3	5	8	24	125	133	168	181	218	825	157	168	210	235	263	1,033
Horse and Rig	3	1	1	1	1	5	7	4	3	7	2	23	1	1	1	1	1	3	38	31	21	21	22	136	49	37	28	29	24	167
Pedestrian	11	21	4	9	12	57	6	4	1	5	4	19	1	3	3	3	1	8	18	15	12	22	10	78	35	42	19	39	27	162
	20	24	11	20	15	90	34	38	35	51	40	198	6	5	7	8	9	35	181	180	201	224	250	1,039	241	247	257	307	314	1,362

The total of 1,362 accidents cover 462 persons killed and 1,797 persons injured, as referred to in preceding statement.

No. 16.—STATEMENT showing the number of trespassers killed and injured, by provinces and railways, for year ending December 31, 1927.

—	Nova Scotia		New Brunswick		Quebec		Ontario		Manitoba		Saskatchewan		Alberta		British Columbia		Total	
	K.	I.	K.	I.	K.	I.	K.	I.	K.	I.	K.	I.	K.	I.	K.	I.	K.	I.
Canadian National	3	3	1	4	15	11	27	38	4	7	3	4	3	5	2	3	58	75
Canadian Pacific			1	1	9	3	16	10	2	9	11	9	5	10	9	5	53	47
Montreal & Southern Counties						1											1	1
Kettle Valley																	1	2
Great Northern																	1	2
Michigan Central							3										3	
Pere Marquette							1										1	
New York Central						1											1	1
Grand River							1	1									1	1
Windsor, Essex & Lake Shore							1										1	
Dominion Atlantic																	1	
Hamilton Radial Electric	1							1									1	1
Oshawa Railway								1									1	
Algoma Central & Hudson Bay							1										1	
	4	3	2	5	24	16	50	51	6	16	14	13	8	15	13	12	121	131

No. 17.—STATEMENT Showing the Number of Persons Killed and Injured on the Various Railways Under the Jurisdiction of the Board from April 1, 1918 to March 31, 1919, Nine Months Ending December 31, 1919, and for Years Ending December 31, 1920, 1921, 1922, 1923, 1924, 1925, 1926 and 1927.

Year	Passengers		Employees		Others		Total	
	K.	I.	K.	I.	K.	I.	K.	I.
1919.....	28	202	117	1,344	119	267	264	1,813
1919—9 months.....	4	274	91	951	128	277	223	1,502
1920.....	17	379	80	1,570	157	381	254	2,330
1921.....	4	240	91	1,344	148	344	243	1,928
1922.....	5	376	83	2,084	155	396	243	2,856
1923.....	15	558	122	2,542	158	497	295	3,597
1924.....	17	385	107	2,398	194	471	318	3,254
1925.....	6	354	76	2,008	190	593	272	2,955
1926.....	13	329	132	1,727	284	564	429	2,620
1927.....	13	382	101	2,051	239	658	353	3,091
	122	3,479	1,000	18,019	1,772	4,448	2,894	25,946

No. 18.—STATEMENT Showing the Number of Persons Killed and Injured in the More Prominent Accidents on the Various Railways Under the Jurisdiction of the Board, Shown Separately for Years Ending December 31, 1923, 1924, 1925, 1926 and 1927.

	1923		1924		1925		1926		1927		Total	
	K.	I.	K.	I.	K.	I.	K.	I.	K.	I.	K.	I.
Derailment.....	10	381	13	203	10	150	10	149	15	118	58	1,001
Collision, head-on.....	6	48	5	32	6	71	15	14	12	129	44	294
Collision, rear-end.....	6	87	1	35	3	36	6	40	4	21	20	219
Collision in yard.....	5	48	2	68		31	4	57		49	11	253
Collision with cars, open switch.....		7		1						2		10
Collision with cars standing foul.....	1	2		2		5				2	1	11
Collision at level (diamond) crossing.....	2	20		1		1		1		19	2	42
Highway crossing protected.....	16	71	21	67	11	71	29	94	20	79	97	382
Highway crossing unprotected.....	48	255	73	220	65	318	100	276	79	346	365	1,415
Adjusting couplers, coupling, etc.....	7	107	3	94	5	94	8	82	5	93	28	470
Trespassing.....	76	98	84	109	97	132	123	113	121	131	501	583
Hand car, motor, struck by train.....	5	38	6	27	9	24	20	30	13	37	53	156
Struck by switch stand, etc.....	1	32		26	2	24		25	2	27	5	134
Crushed between cars and buildings.....		14		15	1	13	1	9	2	10	4	61
Falling off passenger train.....	5	16	5	22	2	15	4	7	3	22	19	82
Falling off top of car.....	2	84	8	40	3	41	1	35	4	52	18	252
Falling between cars.....	2	11	5	6	3	8	5	10	4	13	19	48
Jumping off train in motion.....	7	90	4	100	1	98	8	81	6	110	26	479
Attempt to board train in motion.....	5	63	3	65	2	88	6	78	4	64	20	358
Run down by engine or car.....	42	79	30	59	21	75	26	63	23	82	142	358
Explosion of locomotive boiler.....	2	4		12		4		3	1	13	3	36
	248	1,555	263	1,204	241	1,299	366	1,167	318	1,419	1,436	6,644

No. 19.—STATEMENT showing number of cars inspected together with defects, for year ending December 31, 1927.

	Cars inspected	Cars defective	Per cent defective	Grand total defects	Couplers and parts	Per cent defective	Un-coupling mechanism	Per cent defective	Hand-holds	Per cent defective	Air brakes	Per cent defective
Canadian Pacific	41,679	2,042	4.89	2,266	38	1.67	224	9.93	111	4.89	801	35.34
Canadian National	45,795	2,389	5.21	2,572	54	2.09	300	11.66	131	5.09	493	36.27
Pere Marquette	25	3	12.00	4							3	75.00
Edmonton, Dunvegan and B.C.	25	2	8.00	2								
Kettle Valley	290	21	7.24	23	1	4.34			2	8.69	2	8.69
Great Northern	315	9	2.86	9			2	22.22	1	11.11	2	22.22
Algoma Central and H. B.	446	18	4.09	20			1	5.00	2	10.00	14	70.00
Toronto, Hamilton and Buffalo	520	15	2.88	18							8	44.44
Esquimaux and Nanaimo	200	11	5.50	12			2	16.66	3	25.00	2	16.66
Michigan Central	730	10	1.36	10								
British Columbia Electric	542	27	4.98	30	2	6.66	3	10.00	1	3.33	18	60.00
	80,561	4,547	5.02	4,966	95	1.91	532	10.71	251	5.05	1,783	35.90

	Ladders	Per cent defective	Sill steps	Per cent defective	Height of couplers	Per cent defective	Miscellaneous	Per cent defective
Canadian Pacific	86	3.79	288	12.70	477	21.05	241	10.63
Canadian National	47	1.82	342	13.29	440	17.10	325	12.63
Pere Marquette			1	25.00				
Edmonton, Dunvegan and B.C.					1	50.00	1	50.00
Kettle Valley					17	73.91	1	4.34
Great Northern							4	4.44
Algoma Central and H. B.	1	5.00	1	5.00			1	5.00
Toronto, Hamilton and Buffalo	2	11.11	7	38.88			1	5.55
Esquimaux and Nanaimo			3	25.00			2	16.66
Michigan Central			10	100.00				
British Columbia Electric			1	3.33	4	13.33	1	3.33
	136	2.73	653	13.14	939	18.90	577	11.61

No. 20.—STATEMENT showing defective safety appliances on freight cars as reported by the inspectors for year ending December 31, 1927.

COUPLERS AND PARTS		AIR BRAKES	
Coupler body broken.....	6	Triple valve defective.....	-
Coupler body worn.....	-	Triple valve missing.....	-
Guard arm short.....	3	Reservoir defective.....	-
Knuckle broken.....	-	Reservoir loose.....	1
Knuckle worn.....	-	Cylinder defective.....	18
Knuckle missing.....	3	Cylinder loose.....	3
Knuckle pin broken.....	8	Cylinder and triple valve not cleaned within twelve months.....	310
Knuckle pin worn.....	-	Cylinder and triple valve not stencilled with date of cleaning.....	6
Knuckle pin bent.....	-	Cut-out cock defective.....	20
Knuckle pin missing.....	4	Release cock defective.....	3
Lock block broken.....	45	Release cock missing.....	1
Lock block worn.....	2	Release rod broken.....	25
Lock block wrong.....	-	Release rod missing.....	107
Lock block bent.....	1	Angle cock defective.....	21
Lock block inoperative.....	21	Angle cock missing.....	3
Lock block missing.....	2	Train pipe broken.....	16
Lock block key missing.....	-	Train pipe loose.....	71
Lock block trigger missing.....	-	Train pipe bracket missing.....	5
Total.....	95	Crossover pipe defective.....	3
UNCOUPLING MECHANISM		Hose defective.....	1
Uncoupling lever broken.....	22	Hose missing.....	19
Uncoupling lever wrong.....	26	Hose gasket missing.....	-
Uncoupling lever bent.....	121	Retaining valve defective.....	69
Uncoupling lever incorrectly applied.....	43	Retaining valve missing.....	3
Uncoupling lever missing.....	3	Retaining pipe defective.....	57
Uncoupling chain broken.....	233	Retaining pipe missing.....	1
Uncoupling chain too long.....	1	Brake rigging defective.....	448
Uncoupling chain too short.....	7	Brake cut out.....	558
Uncoupling chain kinked.....	8	Brake cut out, cars old.....	14
Uncoupling chain missing.....	40	No brake of any kind.....	-
End casting broken.....	11	Pump missing.....	-
End casting wrong.....	-	Total.....	1,783
End casting bent.....	6	LADDERS	
End casting loose.....	8	Ladder round broken.....	9
End casting incorrectly applied.....	-	Ladder round bent.....	98
End casting missing.....	2	Ladder round loose.....	19
Keeper broken.....	-	Ladder round missing.....	-
Keeper wrong.....	-	Ladder loose.....	9
Keeper bent.....	-	Ladder incorrectly applied.....	1
Keeper loose.....	-	Total.....	136
Keeper incorrectly applied.....	-	SILL STEPS	
Keeper missing.....	-	Sill step broken.....	9
Angle clip loose.....	1	Sill step bent.....	634
Total.....	532	Sill step loose.....	7
HANDHOLDS		Sill step incorrectly applied.....	2
Handhold broken.....	18	Sill step missing.....	1
Handhold bent.....	181	Total.....	653
Handhold loose.....	44	Miscellaneous Total.....	577
Handhold incorrectly applied.....	1	Grand Total.....	4,966
Handhold missing.....	7		
Total.....	251		
HEIGHT OF COUPLERS			
Coupler too high.....	1		
Coupler too low.....	12		
Carrier iron loose.....	926		
Total.....	939		

No. 21-A.—STATEMENT of defects on freight cars shown separately for years ending December 31, 1923, 1924, 1925, 1926 and 1927.

	1923	1924	1925	1926	1927	Total
Couplers and parts.....	80	77	76	86	95	414
Uncoupling mechanism.....	619	675	698	655	532	3,179
Handholds.....	164	200	312	348	251	1,275
Air brakes.....	2,007	1,874	2,381	2,334	1,783	10,379
Ladders.....	80	136	188	178	136	718
Sill steps.....	241	241	568	779	653	2,482
Height of couplers.....	57	33	29	37	939	1,095
Miscellaneous.....	563	931	935	670	577	3,676
	3,811	4,167	5,187	5,087	4,966	23,218

No. 21-B.—STATEMENT of cars inspected and defective shown separately for years ending December 31, 1923, 1924, 1925, 1926 and 1927.

	1923	1924	1925	1926	1927	Total
Cars inspected.....	77,345	102,137	120,705	104,921	90,561	495,669
Cars defective.....	3,458	3,824	4,730	4,641	4,547	21,200
Percentage defective.....	4.47	3.74	3.91	4.42	5.02	4.27

APPENDIX "E"

REPORT OF THE CHIEF FIRE INSPECTOR OF THE BOARD, CLYDE LEAVITT, FOR THE YEAR ENDING DECEMBER 31, 1927

The work of the Fire Inspection Department during the past year has continued to be carried on in co-operation with the respective forest protective organizations of the Dominion and provincial Governments, 126 officials of such organizations having acted as field officers of this department.

RAILWAY FIRE PATROLS

In accordance with Regulation 12 of General Order No. 362 of the Board, patrol requirements were prescribed and issued to the railway companies. The following synopsis covers in a general manner the railway mileage affected by the patrol requirements.

Of 39,280 miles of railway in Canada subject to the Board's jurisdiction, 13,417 miles, or 34 per cent, is classified as running through forested territory. Of this, special patrol by selected members of section crews is prescribed on 4,805 miles; special patrol by special men on velocipedes on 802 miles, and special patrol by special men on power speeders on 1,596 miles; total mileage subject to some form of special patrol by railway forces, 7,203. This represents special attention to fire patrol by 747 selected members of section crews, 65 velocipede patrolmen, and 59 power speeder patrolmen—a total of 871 special fire patrolmen on all lines. On 6,214 miles of forested territory where the fire-hazard is not extreme, special fire patrol is not prescribed, the detection, reporting and extinguishing of fires being left to section forces and other regular employees, as a part of their regular duties.

FIRE STATISTICS

Railways subject to the Board's jurisdiction throughout Canada are reported as having caused 399 fires in territory classified as forested. These fires burned over a total of 3,727 acres, with forest and other property loss valued at \$9,124. Of this area, 436 acres were young forest growth, 412 acres merchantable timber, and 353 acres slashing or old burn not restocking, while 2,526 acres were non-forest lands. Thus, the area of actual forest burned over was only 848 acres or 22.7 per cent of the total. The valuation of young forest and standing timber destroyed is \$2,825 or 30.9 per cent of the total damage, the balance being improved property in some form. This is the best showing ever made by the railways of Canada. The credit must be divided between the railways and generally favourable weather conditions.

Of the 399 fires attributed to the railways, 43 per cent were incipient, 47 per cent covered between one-fourth acre and ten acres each, while only 10 per cent attained a size over 10 acres each.

Detail statistics by railways are shown in the accompanying tabulation. Another table follows, showing the distribution of fires attributed to railways, between locomotives and employees. The former include fires attributed to stacks or ash pans of locomotives or other portable boilers. The employee fires are mostly cases where fires escaped from section forces burning right of way in the spring, or where fires spread from autumn burning of old ties. It will be noted that fires attributed to locomotives comprise 75 per cent of the total number of railway fires, and that these fires burned 78 per cent of the total area,

causing 38 per cent of the estimated total loss in money value of forest and other property destroyed by railway fires. Employee fires account for 25 per cent of the number, 22 per cent of the area, and 62 per cent of the money value of damage done by railway fires.

Railway fires occurring east of Fort William, Port Arthur and Armstrong are 33 per cent of the total number, and these fires burned over 46 per cent of the area and did 73 per cent of the total damage attributed to railway fires.

In addition to the foregoing, there were reported 69 fires burning in ties in the track, of which 33 were on the Canadian National Railways Atlantic Region, 21 on Canadian National Railways Central Region, 7 on Canadian National Railways Western Region, 6 on Canadian Pacific Railway Western lines, and 2 on the Algoma Central and Hudson Bay Railway.

Seventy-six fires, originating within 300 feet of track in forested territory, are attributed to known causes other than the railway. Of these fires, 23 are charged to campers and travelers, 33 to settlers and 20 to other known causes. Seventeen of these fires were incipient, 48 burned from one-fourth acre to 10 acres each, and 11 burned more than 10 acres each. These fires burned over 305 acres of young forest growth, one acre of merchantable timber, 589 acres of slashing or old burn not restocking, and 556 acres of non-forest land, with total damage to forest and other property estimated at \$2,634.

Fires of unknown origin originating within 300 feet of track total 37, burning over 188 acres, with forest and other property loss valued at \$16,780. Of this, the forest valuation accounts for \$344.

Thus, all fires reported as having originated within 300 feet of track in forested territory, due to all causes, total 512, burning an area of 5,366 acres of forest and non-forest land, with total estimated damage of \$28,536.

SUMMARY of Reports on Fires in Forest Sections originating within 300 feet of track along railway lines subject to the jurisdiction of the Board of Railway Commissioners for Canada, Season of 1927

	Canadian Pacific (Eastern Lines)	Canadian Pacific (Western Lines)	Canadian National (Atlantic Region)	Canadian National (Central Region)	Canadian National (Western Region)	Algoma Central and Hudson Bay	Edmon- ton, Dunvegan and British Columbia	Great Northern	Miscel- laneous (f)	Totals
	(a)	(b)	(c)	(d)	(e)					
FIRES OF RAILWAY ORIGIN										
Number by Causes—										
Locomotive, Class A fires.....	10	88	15	10	23	3	2	6	2	159
Locomotive, Class B fires.....	10	39	5	10	40	1	7	1	4	117
Locomotive, Class C fires.....	3	9	4	2	3	1	2			22
Employees, Class A fires.....	4	1		4	2	2	2			15
Employees, Class B fires.....	5	6	5	17	7	5	25			70
Employees, Class C fires.....	3	1		5	1		5		1	16
Total, Class A fires.....	14	89	15	14	25	5	4	6	2	174
Total, Class B fires.....	15	45	10	27	47	6	32	1	4	187
Total, Class C fires.....	6	10	4	7	4	1	5		1	38
Total all railway fires.....	35	144	29	48	76	12	41	7	7	399
Areas burned (acres)—										
Young forest growth.....	62	5	150	78	27	2	112			436
Merchantable timber.....	1	2	9			400				412
Slashing or old burn.....	65	3	20	99	135	1			30	353
Other classes of land.....	660	1,324	85	60	117	2	277	1		2,526
Total.....	788	1,334	264	237	279	405	389	1	30	3,727
Value of property destroyed—										
Young forest growth.....	\$ 290	\$ 248	\$ 920	\$ 591	\$ 114	\$ 22	\$ 201		\$	\$ 2,386
Standing timber.....			14			425				439
Forest products.....		10	8	20						38
Other property.....	2,618	1,371		1,613	34		525		100	6,261
Total.....	\$ 2,908	\$ 1,629	\$ 942	\$ 2,224	\$ 148	\$ 447	\$ 726	\$	\$ 100	\$ 9,124
KNOWN CAUSES OTHER THAN RAILWAY										
Number by Causes—										
Campers and travellers, Class A.....		2	2	3	3					10
Campers and travellers, Class B.....	3	2		1	3				2	11

[illegible]

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Total	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918	1919	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941	1942	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964	1965	1966	1967	1968	1969	1970	1971	1972	1973	1974	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	2048	2049	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2060	2061	2062	2063	2064	2065	2066	2067	2068	2069	2070	2071	2072	2073	2074	2075	2076	2077	2078	2079	2080	2081	2082	2083	2084	2085	2086	2087	2088	2089	2090	2091	2092	2093	2094	2095	2096	2097	2098	2099	2100	2101	2102	2103	2104	2105	2106	2107	2108	2109	2110	2111	2112	2113	2114	2115	2116	2117	2118	2119	2120	2121	2122	2123	2124	2125	2126	2127	2128	2129	2130	2131	2132	2133	2134	2135	2136	2137	2138	2139	2140	2141	2142	2143	2144	2145	2146	2147	2148	2149	2150	2151	2152	2153	2154	2155	2156	2157	2158	2159	2160	2161	2162	2163	2164	2165	2166	2167	2168	2169	2170	2171	2172	2173	2174	2175	2176	2177	2178	2179	2180	2181	2182	2183	2184	2185	2186	2187	2188	2189	2190	2191	2192	2193	2194	2195	2196	2197	2198	2199	2200	2201	2202	2203	2204	2205	2206	2207	2208	2209	2210	2211	2212	2213	2214	2215	2216	2217	2218	2219	2220	2221	2222	2223	2224	2225	2226	2227	2228	2229	2230	2231	2232	2233	2234	2235	2236	2237	2238	2239	2240	2241	2242	2243	2244	2245	2246	2247	2248	2249	2250	2251	2252	2253	2254	2255	2256	2257	2258	2259	2260	2261	2262	2263	2264	2265	2266	2267	2268	2269	2270	2271	2272	2273	2274	2275	2276	2277	2278	2279	2280	2281	2282	2283	2284	2285	2286	2287	2288	2289	2290	2291	2292	2293	2294	2295	2296	2297	2298	2299	2300	2301	2302	2303	2304	2305	2306	2307	2308	2309	2310	2311	2312	2313	2314	2315	2316
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(b) Includes Esquimalt and Nanaimo and Victoria Valley Railway east of Rivière du Loup and west of Deschambault. Includes Deschambault, Rivière du Loup and Monk One, and east of Armstrong, Ont.

(c) Includes Transcontinental Railway west of Armstrong, Ontario, and excludes Hudson Bay Railway; C.P. Railroad Western and Quebec Oriental; C.N.

B.); Nipissing Central and White Pass and Yukon.

Quebec, Montreal and Southern; Temiscouata and Valcour; Harbours, Company; Quebec, more than one-fourth acre, and do no damage;

(Class B fires are those which cover an area of one fourth or less of the total area covered by the forest.)

Class C fires are those which cover an area over ten acres.

tives and employees respectively.

Cause of Fire	Number of Fires				Forest Land Burned				Non-forest land burned		Damage to Forest Products \$	Damage to Other Property \$	Grand Totals				
					Dam- age \$		Per cent	Per cent					Area		Damage		
	Class			Total	Per cent	Acres			Per cent	Acres	Per cent	\$	Per cent				
	A	B	C														
Locomotives.....	159	117	22	298	75.0	911	75.0	1,671	59.0	2,006	79.0	28	1,778	2,917	78.0	3,477	38.0
Employees.....	15	70	16	101	25.0	290	25.0	1,154	41.0	520	21.0	10	4,483	810	22.0	5,647	62.0
	174	187	38	399	100.0	1,201	100.0	2,825	100.0	2,526	100.0	38	6,261	3,727	100.0	9,124	100.0

SUMMARY of Reports of Fires in Forest Sections originating within 300 feet of track along railway lines subject to the jurisdiction of the Board, season of 1927, showing by provinces the number of fires, areas burned and value of property destroyed, by classified causes.

Province	Fires of Railway Origin			Known Causes other than Railway			Unknown Causes		
	No.	Acres	Value	No.	Acres	Value	No.	Acres	Value
			\$			\$			\$
Nova Scotia.....	20	232	823	1			2	1	
New Brunswick.....	13	50	269	2	1				
Quebec.....	26	140	346	24	84	1,002	5	1	25
Ontario.....	71	1,296	5,183	21	907	573	13	30	12
Manitoba.....	7	114		1	6		2	3	154
Saskatchewan.....	2	41	95				1	20	200
Alberta.....	57	403	730	7	429	95			
British Columbia.....	200	1,443	1,678	20	24	964	14	133	16,389
Yukon Territory.....	3	8							
Totals.....	399	3,727	9,124	76	1,451	2,634	37	188	16,780

RIGHT OF WAY CLEARING

Spring burning of the annual weed and grass growth on rights of way on eastern lines was in many cases retarded and in some instances made impossible, by unfavourable weather conditions, chiefly due to continuous rains. During the season at favourable opportunities partial disposal was made of old ties and debris piles. Special right of way clearing operations were carried out over approximately 360 miles of Canadian National lines in the Province of Ontario but complete disposal of the resultant debris piles during the fall was found impracticable in consequence of general wet weather and early snowfall.

On western lines weather conditions in the spring were generally favourable for the carrying out of burning operations on rights of way, of which circumstance the railways took full advantage. Fall burning operations were, however, seriously retarded and in some cases totally prevented, owing to generally adverse weather conditions.

FIRE PROTECTIVE APPLIANCES ON LOCOMOTIVES

During the fire season of 1927, officers of the Fire Inspection Department inspected fire-protective appliances on 3,861 locomotives operating through forested territory. Of this total, the fire protective appliances on 85 locomotives or 2.20 per cent, were found to be in a defective condition.

INSPECTIONS of Locomotive Fire-Protective Appliances, 1927, by Fire Inspection Department, B.R.C.

Railway	Province	Number inspected	Number defective	Per cent
C.P.R. (including Fredericton and Grand Lake Coal and Railway Company).....	New Brunswick.....	113		
C.P.R. (including Quebec Central Railway)...	Quebec.....	270		
C.P.R.....	Ontario.....	791	10	1.26
C.P.R.....	Prairie Provinces...	126	18	14.29
C.P.R.....	British Columbia...	287	6	2.09
	Totals.....	1,587	34	2.14
C.N.R.....	Nova Scotia.....	9		
C.N.R.....	New Brunswick....	204	1	0.49
C.N.R.....	Quebec.....	323		
C.N.R.....	Ontario.....	898	7	0.78
C.N.R.....	Prairie Provinces...	529	19	3.59
C.N.R.....	British Columbia...	85	2	2.35
	Totals.....	2,048	29	1.42

INSPECTIONS of Locomotive Fire-Protective Appliances, 1927, by Fire Inspection Department, B.R.C.—*Concluded*

Railway	Province	Number inspected	Number defective	Per cent
Dominion Atlantic.....	Nova Scotia.....	10	2	20.00
Atl. Que. & Wes. & Que. Oriental.....	Quebec.....	7	1	14.29
Quebec, Montreal and Southern.....	Quebec.....	17		
Temiscouata.....	New Brunswick and Quebec.....	9		
Algoma Central and Hudson Bay.....	Ontario.....	18		
Algoma Eastern.....	Ontario.....	15		
Blue Diamond Coal Co.....	Alberta.....	10	3	30.00
Edmonton, Dunvegan, & B.C.....	Alberta.....	67	9	13.43
Great Northern.....	British Columbia.....	9	2	22.22
Kettle Valley.....	British Columbia.....	45	4	8.89
White Pass and Yukon Route.....	British Columbia and Yukon.....	19	1	5.26
	Totals.....	226	22	9.73
Totals All Railways.....		3,861	85	2.20

FIRE-GUARD STATISTICS

The statistical fire-guard report for 1927 shows an increase during the year of 48.96 track miles in the Prairie Provinces, making a total of 16,065.58 track miles in these three provinces subject to the fire-guard requirements. This represents 32,131.16 fire-guard miles, since fire-guards are required to be maintained on both sides of the track.

Fire-guards constructed or maintained during the year total 9,954.66 miles.

SUMMARY of Fire Guard Construction and Maintenance by Railways in the Provinces of Manitoba, Saskatchewan, and Alberta, 1927

	Edmonton, Dunvegan and British Columbia	Great Northern	Canadian National	Canadian Pacific	Totals
Length in track miles.....	421.90	84.64	8,208.52	7,350.52	16,065.58
Length in fire-guard miles ¹	843.80	169.28	16,417.04	14,701.04	32,131.16
Fire-guards constructed (shown in fire-guard miles)—					
Grain Stubble Lands } Fire-guarded	35.00	103.50	1,511.03	2,000.47	3,650.00
Cultivated Hay Lands } by Owner	4.50	15.00	192.75	168.90	381.15
Fenced Grazing Lands.....	5.10	19.00	1,381.73	2,375.45	3,781.28
Wild Lands.....	7.40	0.50	1,006.88	1,127.45	2,142.23
Total miles of fire-guards constructed.....	52.00	138.00	4,092.39	5,672.27	9,954.66
Fire-guards not constructed (shown in fire-guard miles)—					
Exemptions ²	671.80	31.28	6,047.28	3,598.36	10,348.72
Owner refuses to allow construction ³			125.10	71.93	197.03
Unnecessary; land already plowed ⁴	6.00		2,015.36	1,836.34	3,857.70
Grain Stubble Lands } Not fire-guarded	75.80		3,235.37	2,591.35	5,902.52
Cultivated Hay Lands/by owner ⁵	9.60		317.09	234.01	560.70
Miscellaneous other reasons.....	28.60		584.45	696.78	1,309.83
Total miles of fire-guards not constructed.....	791.80	31.28	12,324.65	9,028.77	22,176.50

¹Fire-guard mileage is double the track mileage, since the construction of fire-guards is required on both sides of the track.

²Company exempted from fire-guard construction, as to portions of line where showing made that such construction is unnecessary or impracticable.

³Employees of railway company refused permission, by owner, to enter upon land for purpose of constructing fire-guards.

⁴Fire-guarding unnecessary, because fields already plowed.

⁵Fire-guarding in grain stubble and in cultivated hay lands required only where the land owner or occupant will undertake to plow guard at the reasonable price specified by the Board, to be paid by the railway company.

APPENDIX " F "

RECORD BRANCH

LIST of cases appealed to the Supreme Court of Canada, from February 1, 1904, to December 31, 1927

File No.	Subject	Decision
643	Montreal Terminal Ry. <i>vs.</i> Montreal Street Ry., Pius IX Ave., upon question of jurisdiction.	Allowed.
1455	James Bay Ry. <i>vs.</i> G.T.R. undercrossing at a point near Beaverton, Ont., Lot 13, Con. 7, Twp. of Thorah.	Dismissed.
1492	James Bay Ry. <i>vs.</i> G.T.R. crossing Belt Line Spur, Question of Law.	Dismissed.
383	Ottawa Electric Ry. and City of Ottawa <i>vs.</i> Canada Atlantic Ry., <i>re</i> Bank St. Subway, Ottawa. Question of Law.	Dismissed.
1621	Toronto Ry. Co., against Order 7813, July 3rd. 1909, <i>re</i> high level bridge over Don Improvement and tracks of G.T.R. and C.P.R., Toronto. Question of Jurisdiction.	Dismissed.
588	<i>Re</i> Toronto Union Station, A. R. Williams expropriation. Question of Jurisdiction.	Dismissed.
C. 1680	Essex Terminal Ry. and W. E. & L.S.R. Ry. crossing in Twp. of Sandwich, Ont. Question of law.	Dismissed.
C. 1309	Robinson <i>vs.</i> G.T.R. Two-cent rate. Question of Law.	Dismissed.
689	C.P.R. <i>vs.</i> G.T.R. <i>re</i> branch line at London, Ont. Question of Jurisdiction.	Dismissed.
1497	T. D. Robinson <i>vs.</i> C.N.R., Spur at Winnipeg. Question of Jurisdiction.	Dismissed.
9527	Montreal Street Ry., <i>re</i> rates, Mount Royal Ward. Question of Jurisdiction.	Allowed.
C. 1419	Ontario Department of Agriculture <i>vs.</i> G.T.R. <i>re</i> station at Vineland, Ont. Jurisdiction.	Dismissed.
C. 3322	<i>Re</i> Toronto Viaduct Appeal of C.P.R. Co. on Question of Law.	Dismissed.
C. 4897	<i>Re</i> fencing and cattleguards, Order 7473, Appeal of C.N.R. upon question of Jurisdiction.	Allowed.
C. 4492	City of Toronto <i>vs.</i> G.T.R. and C.P.R. <i>re</i> commutation rates. Question of Law.	Withdrawn.
C. 3378	City of Ottawa and County of Carleton <i>re</i> Richmond Road Viaduct. Question of Jurisdiction.	Dismissed.
C. 2545	G.T.R. and C.N.O.R., <i>re</i> spur in Twp. of Carboro, Ont., Question of Jurisdiction.	Dismissed.
13079	G.T.R. <i>vs.</i> British American Oil Cos., <i>re</i> oil rates. Question of Law.	Dismissed.
C. 3269	G.T.P.R. <i>vs.</i> City of Fort William, Ont., <i>re</i> location. Question of Jurisdiction.	Dismissed.
11965	N. St. C. & T. Ry. <i>vs.</i> Davy. Question of Jurisdiction.	Allowed.
15580	Clover Bar Coal Co. and Wm. Humberstone <i>vs.</i> G.T.P. and the Clover Bar Sand and Gravel Co. Question of Jurisdiction.	Dismissed.
12682	Regina Rates Case. Question of Law.	Dismissed.
17963	G.T.P.R. <i>vs.</i> A. E. Purcell of Saskatoon, Sask. Question of Jurisdiction.	Dismissed.
C. 3269	C.P.R. <i>vs.</i> British American Oil Companies. Question of Jurisdiction.	Dismissed.
15530	G.T.R. & C.P.R. <i>vs.</i> Canadian Oil Companies. Question of Jurisdiction.	Dismissed.
15530-1	B.C. Elec. Ry, V.V. & E. Ry. <i>vs.</i> City of Vancouver, B.C., Question of Jurisdiction.	Dismissed.
20062	E. B. Chambers and W. E. C. Phair <i>vs.</i> C.P.R. Question of Jurisdiction.	Allowed.
27095	C.N.R. <i>vs.</i> Wm. A. Taylor. Jurisdiction.	Dismissed.
1487	G.T.R. <i>vs.</i> City of Edmonton. Question of Law.	Dismissed.
18578	G.T.R. <i>vs.</i> City of Edmonton. Question of Law.	Dismissed.
19435	Montreal Tramways and M.P. & I. Ry. <i>vs.</i> Lachine, Jacques Cartier and Maisonneuve Ry. Jurisdiction.	Allowed.
14329-9	City of Hamilton <i>vs.</i> T. H. & B. Ry. Jurisdiction.	Allowed.
23009	G.T.R. <i>vs.</i> Hepworth Silica Pressed Brick Co. Question of Law.	Dismissed.
21428	Toronto Ry. Co. and City of Toronto <i>vs.</i> C.P.R. Question of Law and Jurisdiction.	Dismissed.
12021-70	City of Edmonton <i>vs.</i> E.D. & B.C. Ry. Question of Law.	Dismissed.
9437-153	Ingersoll Tel. Co. and others <i>vs.</i> Bell Tel. Co. Question of Law.	Dismissed.
C. 3935	G.T.R. <i>vs.</i> Bourassa of Laprairie, Que. Question of Law and Jurisdiction.	Withdrawn.
16171	G.N.W. Telg. Co. submit for opinion of Court, a question of law involved in matter of General Order No. 162.	Abandoned.
27524	Gov't. of Manitoba and J. S. Ashdown Hardware Co., <i>re</i> 15% increase in freight rates. Jurisdiction.	Abandoned.
13622	C.P.R. <i>vs.</i> Dept. of Public Works for Ontario, <i>re</i> crossing in Twp. of Kirkpatrick. Question of Law.	Withdrawn.
27840	E. & N. Ry. <i>re</i> right of City of Victoria, B.C. to have access over bridge at Victoria Harbour. Jurisdiction.	Abandoned.
26981		
11118		

LIST of cases appealed to the Supreme Court of Canada, from February 1, 1904,
to December 31, 1927—*Concluded*

File No.	Subject	Decision
28439	Munic. of Burnaby, B.C., <i>vs.</i> B.C. Elec. Ry. Co. <i>re</i> commutation rates. Jurisdiction.....	Abandoned.
28950	City of Toronto <i>vs.</i> Toronto Terminal Ry. <i>re</i> pressure pipes under Bay, Scott and Yonge Sts., Toronto, Ont. Question of Law.....	Dismissed.
C. 3378	Applic. of Mr. Wagenast for a stated case in <i>re</i> Brampton commutation rates. Question of law.....	Dismissed.
C. 2987	Ottawa Elec. Ry. against Order of the Board disallowing proposed increase in passenger rates. Question of Jurisdiction.....	Allowed.
21404-6	Board submits stated case for the opinion of the Court on question of Jurisdiction in matter of British Columbia Elec. Ry. Co's application for increased rates.....	Abandoned.
28140	Appeal of C.P.R. Co. upon question of law arising out of the application of Dept. of Lands, Forests & Mines, Prov. of Ontario, for an Order directing C.P.R. Co. to provide and construct an overhead crossing at its expense between Lots 6 & 7, Con. 1, Twp. of Eton, Ont. April 1st, 1922. (Appeal allowed with cost). (Question answered in the negative.)	Allowed.
30381	V.V. & E. Ry. & Nav. Co. <i>vs.</i> Vancouver Harbour Commissioners and the C.N. Rys. from Order of the Board No. 31647, dated Oct. 15th, 1921. Question of Jurisdiction.....	Dismissed.
31351-1	Applic. of Luscar Collieries, Ltd. on question of jurisdiction from Order of the Board dated May 23rd, 1924, in matter of Luscar Collieries, Ltd. <i>vs.</i> N.S. McDonald and the C.N. Rys.....	Dismissed.
32812-1	Appeal from the Governments of the Provinces of Alberta, Saskatchewan and Manitoba, from General Order of the Board No. 408, dated Oct. 14th, 1924, <i>re</i> Crow's Nest Pass Rates.....	Allowed.
34285	Appeal of the Canadian National Railway Company against Orders of the Board numbered 39348, 39349 and 39542 in the matter of through rates via Saint John and Sainte Rosalie Gateways. APPEAL allowed in respect of movements through Saint John and dismissed in respect of movements through Sainte Rosalie.....	Allowed (partly)

SUMMARY

Dismissed.....	31
Allowed.....	11
Abandoned.....	5
Withdrawn.....	3
Total.....	50

LIST of Appeals to the Governor in Council, February 1, 1904, to
December 31, 1927

File No.	Subject	Decision
389	Bay of Quinty Ry. Crossing C.P.R. at Tweed, Ont.....	Allowed.
1455	James Bay Ry. <i>vs.</i> G.T.R. crossing near Beaverton, Ont.....	Dismissed.
1781	G.T.R. <i>vs.</i> City of Chatham, Ont. Street Crossings.....	Dismissed.
12992	Maniwaki Beh., C.P.R., train service from Ottawa.....	Referred Back.
2030	<i>Re</i> Tariffs of certain Yukon Railways.....	Dismissed.
17716	C.P.R.—Longue Pointe Spur through Town of Maisonneuve, Que.....	Dismissed.
18787	South Hazelton Townsite <i>vs.</i> G.T.P.R. Co.....	Referred Back.
3452-30	J. Y. Rochester <i>re</i> Cameron Bay <i>vs.</i> G.T.P.R. Co.....	Dismissed.
12912	Park Ave. Subway, Town of St. Louis, Que. <i>vs.</i> C.P.R. Co.....	Dismissed.
17040	Lambton to Weston Spur and C.P.R.....	Abandoned.
C. 3322	Toronto Viaduct Case.....	Dismissed.
12021-70	City of Toronto <i>re</i> North Toronto Grade Separation.....	Dismissed.
16177	C.P.R. Co. <i>vs.</i> Mountain Lumber Manufacturers' Ass'n. <i>re</i> lumber rates.....	Withdrawn.
19024	Charles Miller of Toronto <i>vs.</i> G.T.P.R. Co. <i>re</i> station at Prince George, B.C.	Dismissed.
17716-10	C.P.R. Co. <i>vs.</i> Town of Maisonneuve, Que. Highway Crossings.....	Dismissed.
22681-25	City of Montreal <i>vs.</i> C.N.R. Co. siding across Stadacona and Mariboro Streets, Montreal, Que.....	Abandoned.
21418	City of Prince George, B.C. <i>re</i> location of G.T.P.R. station between Oak and Ash Streets.....	Dismissed.

LIST of Appeals to the Governor in Council, February 1, 1904,
to December 31, 1927—*Concluded*

File No.	Subject	Decision
21660	C.N.O.R. Co. <i>vs.</i> Twp. of Loughboro, Ont.	Dismissed.
26168	C.P.R. and C.N.R. Cos. <i>re</i> interswitching at Eastern Public Cattle Market, Montreal, Que.	Abandoned.
17040	C.P.R. <i>re</i> Lambton to Weston Spur. (2nd appeal)	Referred Back.
27693	City of Hamilton <i>vs.</i> G.T.R. Co. <i>re</i> passenger service on Northern & N.W. Beh. between Hamilton and Burlington Beach and Town of Burlington, Ont.	Abandoned.
27840	Winnipeg Board of Trade <i>re</i> 15% increase in freight rates.	Dismissed.
28439-3	Town of St. Lambert, Que. <i>re</i> increase in rates on the M. & S.C. Ry.	Dismissed.
28230	City of Hamilton, Ont. <i>re</i> Kinnear Yard.	Referred back.
29040-2	National Dairy Council of Canada on behalf of Canadian Association of Ice Cream Manufacturers <i>re</i> classification of ice cream.	Referred back.
C. 955	Proprietors' League of Montreal, <i>re</i> increase in Bell Telephone rates.	Dismissed.
30434	City of Windsor, Ont. for an Order rescinding Order of the Board No. 30028 authorizing C.P.R. Co. to construct tracks of proposed freight shed at grade across unopened portion of Caron Ave., Windsor, Ont.	Dismissed.
29996	City of Toronto, Ont. against General Order No. 308, authorizing a general increase in freight rates.	Referred back.
C. 955	City of Toronto, Ont. against Judgment of the Board dated April 18th, 1921, providing for increase in Bell Telephone Rates.	Referred back.
23092-2	C.N.Q. Ry. Co. against Order of the Board No. 3312, <i>re</i> crossing, Pointe aux Trembles Ry. at Pointe aux Trembles, Que.	Referred back.
30380	Appeal of the Corp. of City of Toronto, Ont. against the Ruling of the Board (General Order No. 327) with respect to express rates.	Dismissed.
30380-13	National Dairy Council of Canada from the decision of the Board and for an Order for the cancellation of the 20% increase in cream rates which was allowed temporarily to express companies in their application of July, 1920.	Referred back.
17112-27	Applc. of the Dominion Millers Assn. from the Judgment of the Board dated March 6th, 1922, in matter of flour arbitraries over wheat for export.	Dismissed.
29040-2	Appeal of the National Dairy Council of Canada on behalf of Canadian Ice Cream Manufacturers from Board's Order No. 28883, <i>re</i> express classification of ice cream.	Dismissed.
30686-2	Appeal of the Provinces of Alberta and British Columbia from Order of the Board dated June 30th, 1922, (General Order No. 366) in the matter of railway tolls.	Referred back.
30380-13	National Dairy Council of Canada against ruling of the Board of Nov. 21st, 1922, <i>re</i> 20% increase in cream rates.	Allowed.
3025-16	N. St. C. & T. Ry. Co. against Order of the Board No. 33190, Dec. 1st, 1922, <i>re</i> relocation of its line on Oak and Merritt Sts., Merritt, Ont.	Withdrawn.
32812-1	Governments of Alberta, Saskatchewan and Manitoba from General Order of the Board No. 400, Oct. 14th, 1924, <i>re</i> Crows Nest Pass Rates.	Allowed.
9754-22	Canadian Shippers' Traffic Bureau against Order of the Board No. 36646, dated July 27th, 1925, in matter of a claim against the G.T.R. Co. for refund of alleged freight overcharges. (P.C. 711.)	Dismissed.
30686-2	Appeal of the Governments of the Provinces of British Columbia, Alberta and Saskatchewan <i>re</i> rates on grain and flour moving to the Pacific Coast for export.	Referred back.

SUMMARY

Dismissed.....	20
Referred back.....	10
Abandoned.....	4
Withdrawn.....	1
Allowed.....	3
Pending.....	2
Total.....	40

APPENDIX "G"

LIST OF GENERAL ORDERS AND CIRCULARS OF THE BOARD FOR
THE YEAR ENDING DECEMBER 31, 1927

GENERAL ORDER No. 437

In the matter of the application of the Railway Association of Canada for an Order amending Rules 19 and D-19 of the General Train and Interlocking Rules, so as to authorize a standard practice of utilizing marker lamps not lighted to indicate the rear of trains during daylight hours, instead of flags as at present:

File No. 4135.71.

TUESDAY, the 18th day of January, A.D. 1927.

S. J. McLEAN, *Assistant Chief Commissioner.*

THOMAS VIEN, K.C., *Deputy Chief Commissioner.*

HON. FRANK OLIVER, *Commissioner.*

Upon reading what is filed in support of the application and on behalf of the Pere Marquette Railway Company, the Rutland Railroad Company, Central Canada Railway Company, British Columbia Electric Railway Company, Limited, the Quebec, Montreal and Southern Railway Company, the Maritime Coal, Railway and Power Company, Limited, the Edmonton, Dunvegan and British Columbia Railway Company, the International Bridge and Terminal Company, and the Thousand Island Railway Company; and upon the report and recommendation of its Chief Operating Officer,—

The Board orders: That the General Train and Interlocking Rules, approved by General Order No. 42, dated July 12, 1909, be, and they are hereby, amended by striking out rules 19 and D-19 thereof and substituting the following, namely:—

19. The following signals will be displayed, one on each side of the rear of every train, as markers to indicate the rear of the train; by day, marker lamps not lighted; by night, green lights to the front and side, and red lights to the rear, except when the train is clear of the main track, when green lights must be displayed to the front, side and rear.

D-19. The following signals will be displayed, one on each side of the rear of every train, as markers to indicate rear of train:—by day, marker lamps not lighted; by night, to the front and side, green lights; by night, to the rear, if the train is running with the current of traffic, red lights; if standing on passing track, clear of main track, green lights; if running against the current of traffic, a green light on the inside and a red light on the opposite side. The lights displayed to the rear must be changed from green to red before a train fouls the main track when leaving a passing track, or returns to the main track with the current of traffic.

S. J. McLEAN,

Assistant Chief Commissioner.

GENERAL ORDER No. 438

In the matter of the General Order of the Board No. 394, dated February 8, 1924, amending General Order No. 78, dated July 14, 1911, prescribing the rules and instructions for the inspection and testing of locomotive boilers and their appurtenances:

File No. 16513.

MONDAY, the 14th day of February, A.D. 1927.

HON. H. A. McKEOWN, K.C., *Chief Commissioner.*

S. J. McLEAN, *Assistant Chief Commissioner.*

THOMAS VIEN, K.C., *Deputy Chief Commissioner.*

A. C. BOYCE, K.C., *Commissioner.*

Upon reading what is filed on behalf of the Railway Association of Canada, the Brotherhood of Locomotive Engineers, and the Brotherhood of Locomotive

Firemen and Enginemmen; and upon the report and recommendation of its Chief Operating Officer,—

The Board orders: That the said General Order No. 394, dated February 8, 1924, be, and it is hereby, amended by striking out the amendment to clause 18, on page 2 thereof, and substituting the following, namely:—

18. Method of Testing Flexible Staybolts with Caps

(a) Except as provided in paragraph (b), all staybolts having caps over the outer ends shall have the caps removed upon the completion of twenty-four calendar months actual service, and bolts and sleeves examined for breakage, provided such service is performed within three consecutive years. Portions of calendar months out of service will not be counted. Time out of service must be properly accounted for by out of service reports, and notations of months claimed out of service made on the back of each subsequent inspection report and cabcard. Each time a hydrostatic test is applied, the hammer test required by Rules 16 and 17 shall be made while the boiler is under hydrostatic pressure, not less than the allowed working pressure.

(b) When all flexible staybolts with which any boiler is equipped are provided with a telltale hole not less than three-sixteenths ($\frac{3}{16}$) inch, nor more than seven thirty-seconds ($\frac{7}{32}$) inch in diameter, extending the entire length of the bolt and into the head not less than one-third ($\frac{1}{3}$) of its diameter, and these holes are protected from becoming closed by rust and corrosion by copper plating or other approved method, and are opened and tested each time the hydrostatic test is applied, with an electric or other instrument approved by the Board of Railway Commissioners for Canada, that will positively indicate when the telltale holes are open their entire length, the caps will not be required to be removed. When this test is completed, the hydrostatic test must be applied and all staybolts removed which show leakage through the telltale holes.

The inner ends of the telltale holes must be kept closed with a fireproof porous material that will exclude foreign matter and permit leakage of steam or water, if the bolt is broken or fractured, into the telltale hole. When this test is completed, the ends of the telltale holes shall be closed with material of different colour than that removed and a record kept of colours used.

(c) The removal of flexible staybolt caps and other tests shall be reported on form No. 3, and a proper record kept in the office of the railway company of the inspections and tests made.

(d) Firebox sheets *must* be carefully examined at least once every month for mud burn, bulging, and indication of broken staybolts.

(e) Staybolt caps shall be removed, or any of the above tests made, whenever the Board's Inspector, or the railway company's inspector, considers the removal desirable in order thoroughly to determine the condition of staybolts or staybolt sleeves.

H. A. McKEOWN,

Chief Commissioner.

GENERAL ORDER No. 439

In the matter of the application of the Canadian National Railways for a ruling by the Board in the matter of an additional charge of ten per cent made by the Railway Company for supervision and overhead expenses in connection with the protection required by the Board to be provided at highway crossings:—

File No. 34022

MONDAY, the 21st day of March, A.D. 1927.

Hon. H. A. McKEOWN, K.C., *Chief Commissioner.*

S. J. McLEAN, *Assistant Chief Commissioner.*

THOMAS VIEN, K.C., *Deputy Chief Commissioner.*

A. C. BOYCE, K.C., *Commissioner.*

Upon reading what is filed on behalf of the applicants, and its appearing to the Board that a supervision and overhead charge of ten per cent in connection with such protection is a fair and reasonable charge,—

It is ordered: That railway companies subject to the jurisdiction of the Board be, and they are hereby, authorized to make an additional charge of ten per cent for supervision and overhead expenses in connection with the protection required by the Board to be provided at highway crossings.

H. A. McKEOWN,

Chief Commissioner.

GENERAL ORDER No. 440

In the matter of the complaint of the Canadian Lumbermen's Association, et al, regarding proposed change in the rule governing out of line haul charge in transit tariffs; and the Order of the Board No. 37681, dated 29th May, 1926, suspending certain tariff schedules pending a hearing by the Board:

File No. 26615.84.

THURSDAY, the 5th day of May, A.D. 1927.

S. J. McLEAN, *Assistant Chief Commissioner.*

THOMAS VIEN, K.C., *Deputy Chief Commissioner.*

A. C. BOYCE, K.C., *Commissioner.*

HON. FRANK OLIVER, *Commissioner.*

Upon hearing the matter at the sittings of the Board held in Ottawa, November 4, 1926, the Canadian Lumbermen's Association, Canadian Freight Association, Canadian Shippers' Traffic Bureau, Maple Leaf Milling Company, Quaker Oats Company, W. C. Edwards & Company, Limited, the Canadian National and the Canadian Pacific Railway Companies, and the Boards of Trade of Toronto and Montreal being represented at the hearing, and what was alleged; and upon the report and recommendation of its Chief Traffic Officer,—

The Board orders:

1. That in Canadian National Railway Tariffs C.R.C. No. E-1068, C.R.C. No. E-1069, and Supplement No. 2 to C.R.C. No. E-697, and Canadian Pacific Railway Corrections Nos. 148, 149, 152 and 153 to Tariff C.R.C. No. E-4126, as well as all other tariffs filed with the Board by railway companies subject to its jurisdiction, rules contained therein which provide that the out of line haul will be the difference between the distance via the shortest route from point of origin to final destination, and the shortest distance from point of original to final destination via the stop-off point, be, and they are hereby, disallowed.

2. That the said Order No. 37681, dated May 29, 1926, be, and it is hereby, rescinded.

S. J. McLEAN,

Assistant Chief Commissioner.

GENERAL ORDER No. 441

In the matter of the consideration of the question of proposed regulations governing the location of loading racks and unloading points for gasoline, naphtha, or any inflammable liquid with flash point below 30° F.

File No. 28638.2.

WEDNESDAY, the 4th day of May, A.D. 1927.

Hon. H. A. McKEOWN, K.C., *Chief Commissioner.*

S. J. McLEAN, *Assistant Chief Commissioner.*

THOMAS VIEN, K.C., *Deputy Chief Commissioner.*

A. C. BOYCE, K.C., *Commissioner.*

C. LAWRENCE, *Commissioner.*

Hon. FRANK OLIVER, *Commissioner.*

Upon hearing the matter at the sittings of the Board held in Ottawa, March 2, 1926, in the presence of counsel for and representatives of the Railway Association of Canada, the Michigan Central Railroad Company, the Canadian National Railways, Canadian Pacific Railway Company, Canadian Bureau of Explosives, Imperial Oil Limited, and McColl Brothers, Limited, and what was alleged; and upon the report of its Chief Operating Officer,—

The Board orders: That the following regulations governing the location and operation of loading racks and unloading points for gasoline, naphtha, or any inflammable liquid with flash point below 30° F., be, and they are hereby, authorized for the observance of railway companies subject to the jurisdiction of the Board, namely:—

(For the purpose of these rules, casinghead gasoline is defined to be any mixture containing a condensate from casinghead gas or natural gas obtained either by the compression or the absorption process, and having a vapour tension in excess of 8 pounds per square inch.)

PART I

Rules Governing the Location and Operation of New Loading Racks and New Unloading Points for Casinghead Gasoline, Refinery Gasoline Naphtha, or any Inflammable Liquid with Flash Point below 30° F.

LOADING

1. (a) New loading racks for Refinery Gasoline, Benzine, Naphtha, or any liquid (other than casinghead gasoline) with flash point below 30° F., must not be located nearer than 50 feet from a track over which passenger trains are moved.

(b) New loading racks for Casinghead Gasoline must be located not less than 100 feet distant from a track over which passenger trains are moved. A retaining wall, dike, or earthen embankment shall be placed between the installation and the track, so constructed as effectually to prevent liquids from flowing on to the track in case of accident.

(c) In loading Casinghead Gasoline, the tank car and the storage tank shall be so connected as effectually to permit the free flow of the gasoline vapours from the tank car to the storage tank, and positively to prevent the escape of these vapours to the air, or the vapours must be carried by a vent line to a point not less than 100 feet distant from the nearest track over which passenger trains are moved.

UNLOADING

2. (a) When new unloading points requiring railroad service for the unloading of tank cars of Refinery Gasoline, Benzine, Naphtha, or any liquid (other than casinghead gasoline) with flash point below 30° F. are required, the location shall be subject to negotiation between the carrier and the interested oil company.

(b) New locations for the unloading of Casinghead Gasoline shall be placed a minimum distance of 100 feet from a track over which passenger trains are moved. A retain-

ing wall, dike, or earthen embankment shall be placed between the installation and the track, so constructed as effectually to prevent liquids from flowing on to the track in case of accident.

STORAGE

3. (a) Tanks containing over 500 gallons, and not exceeding 18,000 gallons of Gasolene, Benzine, Naphtha, Casinghead Gasolene, or any liquid with flash point below 30° F., must be located not less than 80 feet from a track over which passenger trains are moved.

(b) For capacities exceeding 18,000 gallons, the following distances shall govern:

Capacity of Tanks (in gallons)	Minimum distance from a track over which passenger trains are moved
18,000 to 30,000	80 feet
30,001 to 48,000	90 feet
48,001 to 100,000	110 feet
100,001 to 150,000	110 feet
150,001 to 250,000	120 feet
250,001 to 500,000	150 feet
Over 500,000	200 feet

(c) Where practicable, tanks should be located on ground sloping away from railroad property. Tanks must be surrounded by dikes of earth, or concrete, or other suitable material, of sufficient capacity to hold all the contents of the tanks, or of such nature and location that in case of breakage of the tanks the liquid will be diverted to points such that railroad property and passing trains will not be endangered.

PART II

Rules to be observed in the operation of loading, unloading, and storage facilities established prior to the date of this order for the handling of casinghead gasolene, refinery gasolene, naphtha, or any other inflammable liquid with a flash point below 30° F.

LOADING

1. In loading Casinghead Gasolene, the tank car and the storage tank shall be so connected as effectually to permit the free flow of the gasolene vapours from the tank car to the storage tank, and positively to prevent the escape of these vapours to the air, or the vapours must be carried by a vent line to a point not less than 100 feet distant from the nearest track over which passenger trains are moved.

UNLOADING

2. Where old installations for unloading Casinghead Gasolene are located within 75 feet of a track over which passenger trains are moved, a retaining wall, dike, or earthen embankment shall be placed between the installation and the track, so constructed as effectually to prevent liquids from flowing on to the track in case of accident.

STORAGE

3. Any tank located within 200 feet of a track over which passenger trains are moved and not on ground sloping away from railroad property must, when practicable, be protected by dikes of earth, or concrete, or other suitable material, so that any liquid escaping from the tank will be held or diverted away from railroad property.

General Rules Applicable to Present and Future Installations

STORAGE

4. (a) These regulations apply only to aboveground tanks for which railroad service is required. Underground tanks should be considered by interested railroads as occasion may arise. All storage tanks will be considered aboveground unless they are buried so that the top of the tank is covered with at least three feet of earth.

(b) All tanks should be set upon a firm foundation.

(c) Each tank over 1,000 gallons in capacity shall have all manholes, handholes, vent openings, and other openings which may emit inflammable vapour, provided with 20 by 20 mesh brass wire screen, or its equivalent, so attached as completely to cover the openings and be protected against clogging. These screens may be made removable, but should be kept normally firmly attached. Manhole covers, when equipped with suitable gaskets, may be kept normally locked down, and need not be provided with screens. Such a

tank must be properly vented or equipped with a suitable safety valve set to operate at not more than five pounds per square inch for both interior pressure and vacuum. Man-hole covers kept closed by their own weight only will be considered satisfactory.

(d) Tanks used with a pressure discharge system must have a safety valve set at not more than one-half of the pressure to which the tank was originally tested.

OPERATION

5. (a) In measuring distance from any railroad track to an installation for loading or unloading tank cars, the measurements shall be taken from near rail to near rail opposite centre of spotted car.

(b) During the time that the tank car is connected by loading or unloading connections, there must be signs placed on the track, or car, so as to give necessary warning. The party loading or unloading the tank car is responsible for furnishing, maintaining, and placing these signs, and the same party alone has authority to remove them. Tank cars thus protected must not be coupled to or moved. Other cars must not be placed on the same track so as to intercept the view of these signs, without first notifying the party who placed the signs. Before these signs are removed, even temporarily, the party authorized to move them must securely close the outlet valve of the tank car. The outlet valve must not be opened until the tank car is properly protected by signs. Such signs must be at least 12 by 15 inches in size and bear the words "Stop—Tank Car Connected!" or, "Stop—Men at Work!", the word "Stop" being in letters at least 4 inches high, and the other words in letters at least 2 inches high. The letters must be white on a blue background.

(c) These requirements are in conformity with rule 26 of the General Train and Interlocking Rules for Single Track, which generally provide as follows:—

A blue flag by day and a blue light by night, displayed at one or both ends of an engine, car, or train indicates that workmen are under or about it; when thus protected, it must not be coupled to or moved, and other cars must not be placed on the same track so as to intercept the view of the blue signals, without first notifying the workmen.

Workmen will display the blue signals and the same workmen are alone authorized to remove them.

(d) All connections between tank cars and pipe lines must be in good condition, and must not permit any leakage. They must be frequently examined by the railway company and replaced by the owner or industry when they become worn, in order to ensure at all times absolutely tight connections. Tank cars must not be left connected to pipe lines except when loading or unloading is going on and while a competent man is present and in charge.

(e) Except when closed electric lights are available, the loading or unloading of tank cars shall not be permitted except during daylight when artificial light is not required. The presence of flame lanterns, nearby flame switch lights, or other exposed flame lights or fires during the process of loading or unloading is prohibited.

(f) Railway companies shall require hopper doors, dampers, and firebox doors of locomotives in switching service to be closed while passing, and on all locomotives stopping opposite tank cars or cars on next adjoining track bearing signs as per clause 5 (b); also in every case where a locomotive couples to a tank car at a loading or unloading point.

PIPE LINES

6. (a) In laying new pipe lines on railroad property for the loading or unloading of tank cars, they must be laid at a depth of at least three feet, and at points where such pipe lines pass under tracks, they must be laid at least four feet below the bottom of the ties.

(b) Existing aboveground pipe lines on railroad property for the loading or unloading of tank cars should, if required by the railroad in the interest of safety, be laid underground. If practicable, these pipe lines should be laid at a depth of at least three feet, and at points where such pipe lines pass under tracks, they should be laid at least four feet below the bottom of the ties.

And the Board further orders that General Order No. 435, dated December 2, 1926, made herein, be, and it is hereby rescinded.

H. A. McKEOWN,

Chief Commissioner.

GENERAL ORDER NO. 442

In the matter of the Regulations for the Transportation of Explosives and Other Dangerous Articles by Freight, prescribed and approved by General Orders Nos. 203, 204, and 206, dated August 11 and September 7, 1917.

And in the matter of the application of the Canadian Explosives, Limited, for permission to use a certain type of container originally imported from Great Britain, for the carriage of black powder from the Applicant's plant at Belocil, Quebec, to its Safety Fuse Works at Stagnerville, Quebec:

File No. 1717.44.

TUESDAY, the 10th day of May, A.D., 1927.

Hon. H. A. McKEOWN, K.C., *Chief Commissioner.*

S. J. McLEAN, *Assistant Chief Commissioner.*

THOMAS VIEN, K.C., *Deputy Chief Commissioner.*

A. C. BOYCE, K.C., *Commissioner.*

Upon reading what is filed in support of the application and on behalf of the Bureau of Explosives; and upon the report and recommendation of its Assistant Chief Traffic Officer,—

The Board orders: That paragraph No. 1534, on page 10 of the said Regulations for the Transportation of Explosives and Other Dangerous Articles by Freight, be, and it is hereby amended by adding at the end thereof the following, namely:—

Heavy tin cans complying with the regulations of the United Kingdom may be used for the transportation of black powder under the following conditions:

(a) Not more than fifty pounds of black powder may be shipped in one container, which must be lined with a cloth bag, and after filling the neck of the bag must be securely tied and pushed through the opening into the can. The opening must then be tightly closed by a metal screw cap.

(b) Two of these containers must be placed on their sides in a strong box, with cover, and separated by a piece of fibre or felt for their entire length.

H. A. McKEOWN,
Chief Commissioner.

GENERAL ORDER NO. 443

In the matter of the application of the Eburne Saw Mills, Limited, et al, for an Order requiring the railway companies under the Board's jurisdiction to file joint tariffs covering the movement of all commodities originating upon the Vancouver and Lulu Island Railway destined to points on other lines of railway, in the same way that joint tariffs are filed covering the movement of all commodities originating on the Canadian National Railways, the Canadian Pacific Railway, and the said the Vancouver and Lulu Island Railway, within the interswitching Area set out in General Order No. 252; and that all privileges and rights in respect of interswitching in the said area shall be extended to the Applicants;

And in the matter of the amended application of the said Applicants for an Order, in the alternative, requiring the said railway companies to extend the limits of the interswitching areas so as to include that portion of the Canadian Pacific Railway Company's lines known as the Vancouver and Lulu Island Railway, now operated by the British Columbia Electric Railway Company, Limited; and to extend to all shippers or consignees on the said Vancouver and Lulu Island Railway the same rights and privileges that are extended to shippers in the interswitching areas in the City of Vancouver and in the City of New Westminster in the matter of services and transportation costs;

And, further, in the alternative, requiring the said railway companies to file joint tariffs covering the movement of all traffic originating at or destined to points on the said Vancouver and Lulu Island Railway, and extending to shippers and consignees on the said Vancouver and Lulu Island Railway the same rates and facilities as are enjoyed by shippers on either the Canadian Pacific or the Canadian National Railways in the natural terminal area of greater Vancouver.

File No. 6713.213.

TUESDAY, the 21st day of June, A.D. 1927.

Hon. H. A. McKEOWN, K.C., *Chief Commissioner.*

THOMAS VIEN, K.C., *Deputy Chief Commissioner.*

Hon. FRANK OLIVER, *Commissioner.*

Upon hearing the applications at the sittings of the Board held in Vancouver on the 9th day of July, 1926, and in Ottawa on the 3rd day of May, 1927, in the presence of counsel for the applicants, the Canadian Pacific Railway Company, and the British Columbia Electric Railway Company, Limited, and what was alleged; and upon its appearing that the same rates and privileges are now accorded to all shippers on the Vancouver and Lulu Island Railway within the interswitching limits of Vancouver and New Westminster as are accorded to all other shippers within such limits, and that the said railway companies are prepared, upon request, to publish joint rates between points on the said Vancouver and Lulu Island Railway outside of the said interswitching limits and points on the Canadian National Railways on the same relative basis as applies from other local points on the lines of the Canadian Pacific Railway Company outside the said interswitching limits in the vicinity of Vancouver and New Westminster,—

The Board orders: That the railway companies under the jurisdiction of the Board be, and they are hereby, authorized and directed to publish tariffs to give effect to the foregoing.

H. A. McKEOWN,
Chief Commissioner.

GENERAL ORDER No. 444

In the matter of the General Order of the Board No. 151, dated November 8, 1915, prescribing the regulations governing baggage car traffic for the observance of every railway company within the legislative authority of the Parliament of Canada, as amended by General Orders Nos. 179, 181, 191, and 262, dated respectively January 29, February 3, and May 26, 1917, and May 8, 1919, and the application for an Order further amending the said Rules.

File No. 23328

MONDAY, the 20th day of June, A.D. 1927.

Hon. H. A. McKEOWN, K.C., *Chief Commissioner.*

S. J. McLEAN, *Assistant Chief Commissioner.*

A. C. BOYCE, K.C., *Commissioner.*

Upon reading what is filed in support of the application, and the report and recommendation of its Assistant Chief Traffic Officer,—

The Board orders: That the said Regulations Governing Baggage Car Traffic be, and they are hereby, further amended as follows, namely:—

Subsection (a) of rule 5 to be struck out and the following substituted therefor:—

Rule 5. (a) Baby carriages, cribs (collapsible), go-carts, baby sleighs, children's velocipedes and tricycles or similar vehicles, when used in connection with journey of child, will be checked upon payment of charge in accordance with current tariff. Collapsible cribs must be folded and securely fastened or roped. Such articles do not form any part of the free baggage allowance, and the charge therefor is separate from and has no connection with the charge for excess baggage.

Rule 8 to be struck out and the following substituted therefor:—

DOGS AND SMALL HOUSEHOLD PETS (Such as cats, birds, etc.)

Rule 8. (a) Dogs not exceeding twenty-five dollars (\$25) in value, when not intended for commercial purposes, exhibition, bench shows, or field trials, and provided with securely fitting collar or harness, and chain or leash, if properly muzzled, all of sufficient strength, or in crates of sufficient strength, provided with handles, and if accompanied by owner or caretaker, must be checked and transported in baggage cars on payment of charge in accordance with current tariff. Dogs properly crated or boxed may be checked through irrespective of wagon transfers en route, but dogs on chain or leash will not be checked beyond a transfer point where a wagon transfer is involved.

(b) Dogs used in producing a theatrical performance or other public entertainment, indoors or out of doors, will be considered as public entertainment paraphernalia, provided they are carried in strong crates or other substantial containers fitted with handles, and will be handled under the provisions of rule 13.

(c) Dogs intended for exhibition, bench shows, field trials, races, or coursing matches will not be regarded as public entertainment paraphernalia, nor will any uncrated dog of any class be so regarded.

(d) Dogs must be claimed immediately upon arrival at destination, otherwise they may be disposed of at the carrier's discretion. Carriers do not assume obligation to feed or water dogs en route, or to store or care for them at stations.

(e) When checked from stations where an agent is on duty, all charges must be prepaid.

(f) Dogs do not form any part of the free baggage allowance, and the charge therefor is separate from and has no connection with the charge for excess baggage.

(g) Any dog or crate of dogs exceeding twenty-five dollars (\$25) in value, or intended for commercial purposes, exhibition, bench shows, or field trials will not be transported in baggage service.

(h) The carrier will not be responsible for any sum greater than twenty-five dollars (\$25) for loss of or injury to any one dog on chain or leash, or shipment of dogs in crate, whether caused by or resulting from negligence of the carrier, its servants, or agents, or otherwise howsoever.

SMALL HOUSEHOLD PETS (Such as Cats, Birds, etc.)

(i) When accompanied by a passenger presenting valid transportation, small household pets (such as cats, birds, etc.) not exceeding twenty-five dollars (\$25) in value, and not intended for other persons nor for sale, when in substantial crates or cages, will be transported in baggage cars on payment of charge in accordance with current tariff. The limit of value of one or more pets in crate or cage will be twenty-five dollars (\$25).

(j) Pets will not be checked beyond junction points where wagon or ferry transfer is required.

(k) Pets must be claimed immediately upon arrival at destination. Carriers do not assume obligation to store or care for pets at stations. Passengers must attend to feeding and watering pets en route and at stations.

(l) When pets are checked from a station where an agent is on duty, all charges must be prepaid.

(m) Pets do not form any part of the free baggage allowance, and the charge therefor is separate from and has no connection with the charge for excess baggage.

(n) The carriers will not accept nor transport in regular baggage service small household pets, such as cats, birds, etc., where the declared value is more than twenty-five dollars (\$25) per shipment.

Rule 12 to be struck out and the following substituted in lieu thereof:—

MISCELLANEOUS ARTICLES

Rule 12. (a) To destinations in Canada, the following miscellaneous articles, other than baggage, will be checked and included in the weight of passengers' baggage, and carried at owner's risk, namely, tool chests, miners' and prospectors' packs, collapsible steamer chairs (roped), invalids' chairs, (when for use of an invalid travelling on same train), unloaded guns in leather or wooden cases, saddles in bags, surveyors' tools wrapped, except transits, levels, compasses, and other similar instruments liable to injury; personal baggage in bundles, when properly wrapped in canvas or other strong material (paper wrapping excepted) and securely roped; golf, cricket, baseball, or other club paraphernalia in closed receptacles, travellers' rugs, curling stones, snowshoes for personal use when properly tied together, tents and tent poles (not exceeding fifteen (15) feet in length), and fishing rods properly encased.

(b) To destinations in the United States, the following miscellaneous articles other than baggage will be checked and included in the weight of passengers' baggage, and carried at owner's risk, namely, tool chests, miner's and prospectors' packs, invalids' chairs (when for use of an invalid travelling on same train), surveyors' tools wrapped, except transits, levels, compasses, and other similar instruments liable to injury; personal baggage in bundles, when properly wrapped in canvas or other strong material (paper wrapping excepted) and securely roped; golf, cricket, baseball, or other club paraphernalia when enclosed in trunks or other rigid containers having at least two flat sides opposite each other.

(c) To destinations in the United States, the following miscellaneous articles other than baggage will be checked upon payment of charge in accordance with current tariff, namely, collapsible steamer chairs (roped), unloaded guns in leather or wooden cases, saddles, in bags, golf, cricket, baseball, or other club paraphernalia when in closed receptacles other than trunks or other rigid containers having at least two flat sides opposite each other, travellers' rugs, curling stones, snowshoes for personal use when properly tied together, fishing rods and tackle in closed receptacles.

The carrier shall not be liable in respect of or consequent upon loss of or damage or delay to any receptacle containing any of the articles specified and the contents thereof, or any of such articles not contained in a receptacle, for any amount in excess of five dollars (\$5) whether such loss, damage, or delay is caused by or results from the negligence of the carrier, its servants, or agents, or otherwise howsoever, unless a greater value is declared and extra charge paid at time of checking, in accordance with current tariff of the carrier.

(d) To destinations in Canada, sportsmen's and campers' outfits in dunnage bags or medium sized boxes with proper handles, including unloaded guns in leather or wooden cases, tents and tent poles (not exceeding fifteen (15) feet in length), and fishing rods properly encased, will be checked and included in the weight of passengers' baggage and carried at owner's risk, subject to the regular tariff regulations as to size and weight.

Provisions, when enclosed in wooden boxes of medium size and of sufficient strength to withstand ordinary handling, may be accepted and checked subject to charge in accordance with current tariff. The carrier will not be liable in respect of or consequent upon any loss of or damage to any shipment of provisions for any amount in excess of twenty-five dollars (\$25), which sum shall be deemed to be the value of any such shipment, unless a greater value is declared and excess charge paid at time of checking, in accordance with current tariff.

Row boats, motor launches, gasoline, acetylene, coal oil, or liquids of any description, or articles of an explosive or inflammable nature, will not be accepted for carriage in regular or special baggage car service.

Carcasses of deer, boxes of fish, etc., must be handled by express.

(e) To destinations in the United States, sportsmen's and campers' outfits for private hunting, fishing, or camping parties, consisting of ten poles not exceeding fifteen (15) feet in length, tents, small bundles of bedding, and folding cots when securely wrapped, roped, or strapped, also cooking utensils when in boxes or crates provided with handles, will be accepted and checked and charged for in accordance with current tariff.

The carrier will not accept a greater liability than twenty-five dollars (\$25) per passenger for any one or more receptacles, packages, or articles so checked and transported, unless a greater value is declared at time of delivery to carrier, and charges paid for such increased valuation in accordance with current tariff.

Subsection (d) of rule 13 to be struck out and the following substituted therefor:—

(d) Aeroplanes, airships, automobiles, motor-cycles, and other conveyances or machines propelled or operated by engines or motors, attached or detached, will not be accepted for transportation in regular or special baggage car service, and applicants will be referred

to the Freight Department or Express Company, except that when such form part of the equipment of circuses, carnival companies, street fairs, or similar organizations, or such conveyances or machines are used in performances of theatrical companies, they may be transported in special cars, subject to special baggage rules.

Such articles will not be accepted for shipment unless the gasoline is drained from the tanks of these machines.

Racing motor-boats and racing automobiles will not be accepted for transportation in regular or special baggage service.

Subsection (f) of rule 13 to be struck out and the following substituted therefor:—

(f) Domestic and trained animals weighing not more than two hundred and fifty (250) pounds each, used in producing a theatrical performance or other public entertainment, will be checked and transported in baggage cars in regular baggage service, or in special cars, subject to special baggage car rules, at the convenience of the carrier, under the following conditions:—

- (1) They must be accompanied by owners or caretakers who have purchased proper transportation, and who will provide proper facilities for loading and unloading whenever necessary.
- (2) They must be properly presented for shipment, which shall be made at convenience of the carrier.
- (3) If animals are crated, charge shall be based on the actual weight with baggage allowance, as shown in rule 17.
- (4) If not crated, the animals, except dogs on chain or leash, must either be weighed or a careful estimate made of the weight, and charges made accordingly, minimum charge for uncrated animals to be two dollars (\$2). Dogs on chain or leash will be handled in accordance with rule 8.
- (5) Animals which may be dangerous, inconvenient, or undesirable to transport in baggage cars in regular service, such as elephants, lions, etc., and those weighing more than two hundred and fifty (250) pounds, will be handled only in special cars, subject to special baggage car rules.
- (6) The animals which may be accepted for transportation in baggage service are only those which are used exclusively and regularly in professional theatrical performances, or other public entertainments, indoors or out of doors, not including those used in such exhibitions as horse or stock shows, round-ups, stampedes, or rodeos. Nor does this rule apply to racehorses, polo ponies, circuses, or animals owned by individuals for their private business or pleasure or for exhibition. Shippers of animals not acceptable for transportation in baggage service, or not otherwise provided for, should be referred to the Express or Freight Department.

Subsection (g) of the said rule 13 to be struck out and the following substituted therefor:—

(g) In the case of baggage and other property carried in regular baggage service under this rule, the carrier shall not be liable for any claim in respect of or consequent upon the loss of or damage to such baggage or property except in the case of negligence of the carrier, its servants, or agents, and in the case of such negligence, such liability shall not exceed the sum of twenty-five dollars (\$25), (which shall be deemed to be its value) for any one animal or crate of animals, or musical instruments, and the sum of \$100 for each adult passenger and \$50 for each child travelling on a half-fare ticket (which shall be deemed to be its value), for all the baggage and property of any one passenger, whether charged for as excess size or excess weight baggage, or carried as free allowance, unless a greater value is declared and charges paid at time of checking, in accordance with the carrier's current tariff.

Subsection (i) of the said rule 13 to be struck out and the following substituted therefor:—

(i) In the case of baggage and other property carried in special baggage cars under this rule, the carrier shall not be liable for any claim in respect of or consequent upon loss of or damage to such baggage or property, except in the case of negligence of the carrier, its servants, or agents, and in the case of such negligence such liability shall not exceed the sum of one hundred dollars (\$100) for each adult passenger and fifty dollars (\$50) for each child travelling on a half-fare ticket, in respect of the baggage and property of each passenger whose baggage and property is being transported in such car or cars; and when cars are unaccompanied by passengers, the total liability on contents of each car shall not exceed one hundred dollars (\$100), which sum shall be deemed to be the value of such baggage and property, whether charged for as excess size or excess weight baggage, or carried as free allowance, unless a greater value is declared and charges paid at time of checking, as hereinafter provided.

Rule 18 to be struck out and the following substituted therefor:—

Rule 18. (a) Subject to limitations as shown in Rules 19 and 20, three hundred (300) pounds of sample and personal baggage will be checked free between points in Canada only, and then only on presentation of current year's Canadian Commercial Travellers' transportation privilege certificate (on which baggage privileges must be endorsed) together with Commercial Travellers' passage ticket, which must bear corresponding number. Unless otherwise specifically authorized by tariff, no special allowance beyond one hundred and fifty (150) pounds per ticket will be made commercial travellers presenting excursion, summer tourists, convention, or second-class tickets issued to the public, even though commercial traveller's certificate is presented with such ticket. A free allowance of not more than one hundred and fifty (150) pounds of sample and personal baggage will be granted any commercial traveller who is not a member of a recognized Canadian Commercial Travellers' Association. Baggage may be checked to destination of ticket, or to an intermediate point, provided such point is on direct route of ticket, and must be weighed each time checked. Only one ticket will be honoured in checking any one lot of sample baggage except that when a commercial traveller is accompanied by an assistant who is solely in his employ or that of the firm he represents, the authorized free allowance may be granted on each ticket.

(b) In consideration of special concessions granted to commercial travellers, the carriers will not be liable for any claim in respect of or consequent upon any loss of or damage or delay to any sample or personal baggage transported for a commercial traveller as such, whether the same is charged for as excess baggage or carried as free allowance.

Subsection (c) of rule 20 is struck out and the following substituted therefor:—

(c) Exceptions: This rule will not apply to the following:

- (1) Baby carriages.
- (2) Bicycles not in trunks.
- (3) Toboggans and skis.
- (4) Canoes.
- (5) Steamer and invalids' chairs.
- (6) Guns.
- (7) Surveyors' tripods.
- (8) Club paraphernalia.
- (9) Tent poles.
- (10) Trans-Pacific and Around-the-World baggage, when checked between points in Canada.
- (11) Immigrant baggage checked at port of landing.
- (12) Public entertainment paraphernalia, except trunks containing wearing apparel for use on or off the stage.
- (13) Fishing rods, properly encased.

Subsection (a) of rule 26 to be struck out and the following substituted therefor:—

(2) Any articles not specified in the foregoing rules shall not be carried in regular baggage service. When passengers fail to disclose nature of articles offered for checking, and it develops en route or at destination that the transportation of such articles as baggage is not authorized herein, collection will be made in accordance with current tariff.

And it is further ordered that the said Regulations Governing Baggage Car Traffic in Canada, as amended, be made effective September 1, 1927; this Order to be published in at least three consecutive weekly issues of *The Canada Gazette*.

H. A. McKEOWN,
Chief Commissioner.

GENERAL ORDER No. 445

In the matter of the General Order of the Board No. 78, dated July 14, 1911, as amended by General Orders Nos. 389 and 428, dated respectively January 21, 1924, and February 1, 1926; and the application of the Canadian Pacific Railway Company for an Order extending the time within which it may equip locomotives with water glass guards, as required under the said General Orders Nos. 389 and 428.

File No. 6948.5

MONDAY, the 18th day of July, A.D. 1927.

Hon. H. A. McKEOWN, K.C., *Chief Commissioner.*S. J. McLEAN, *Assistant Chief Commissioner.*THOMAS VIEN, K.C., *Deputy Chief Commissioner.*

Upon reading what is filed in support of the application, and upon the report and recommendation of its Chief Operating Officer,—

The Board orders: That the time within which the railway companies subject to the jurisdiction of the Board may equip their locomotives with water glass guards, of aluminum or brass metal, as required by the said General Order No. 389, be, and it is hereby, extended until the 1st day of January, 1928.

H. A. McKEOWN,
Chief Commissioner.

GENERAL ORDER No. 446

In the matter of the General Order of the Board No. 3, dated July 3, 1907, as amended by General Order No. 10, dated May 5, 1908, requiring railway companies within the legislative authority of the Parliament of Canada operating railways by steam power to equip passenger coaches with fire extinguishers, to be approved by the Board.

File No. 4739.20

THURSDAY, the 21st day of July, A.D. 1927.

Hon. H. A. McKEOWN, K.C., *Chief Commissioner.*S. J. McLEAN, *Assistant Chief Commissioner.*A. C. BOYCE, K.C., *Commissioner.*C. LAWRENCE, *Commissioner.*

Upon the report and recommendation of the Chief Operating Officer of the Board,—

It is ordered: That the said General Order No. 3, dated July 3, 1907, as amended by General Order No. 10, dated May 5, 1908, be, and it is hereby, further amended by striking out clause 2 thereof and substituting in lieu thereof the following, namely:—

2. That every railway company have the said fire extinguishers inspected and recharged once in every three months, except in the case of fire extinguishers having the valve and handle sealed, which shall be inspected to see that the seals are intact and that there is no sign of leakage or other defect, after each trip. In the event of a broken seal, a leakage, or other defect being found, the extinguisher must be withdrawn from service, thoroughly tested, repaired if necessary, and recharged before being returned to service; cause records of such inspections to be kept by the foreman in charge of the passenger coaches at the different terminals where inspections are made; such records to be open for examination by the Board's Inspector when required.

H. A. McKEOWN,
Chief Commissioner.

GENERAL ORDER No. 447

In the matter of the operation by railway companies subject to the jurisdiction of the Board of bridges over navigable waters and canals; and the question of regulations for the navigation through or under and the lighting of such bridges.

File No. 10291.

WEDNESDAY, the 20th day of July, A.D. 1927.

Hon. H. A. McKEOWN, K.C., *Chief Commissioner.*

S. J. McLEAN, *Assistant Chief Commissioner.*

THOMAS VIEN, K.C., *Deputy Chief Commissioner.*

A. C. BOYCE, K.C., *Commissioner.*

C. LAWRENCE, *Commissioner.*

Hon. FRANK OLIVER, *Commissioner.*

Upon reading the regulations covering the navigation through or under, or the lighting of, bridges over navigable waters and canals of Canada approved by Order in Council P.C. 2060, dated October 12, 1923, the submissions on behalf of the Departments of Railways and Canals and of Marine and Fisheries, and the report and recommendation of its Chief Engineer; and in pursuance of the powers conferred upon the Board under section 247 of The Railway Act, 1919, and of all other powers possessed by it in that behalf,—

It is ordered: That the regulations covering the navigation through or under or the lighting of bridges over navigable waters and canals of railway companies subject to the jurisdiction of the Board, be, and they are hereby, approved, namely:—

1. Without restricting the generality of the expression, "movable span" includes lift, draw, swing, jack-knife, etc.

2. No bridge shall be constructed hereafter over navigable waters or canals except in accordance with the requirements of these regulations, and no plan and/or description of a bridge proposed to be constructed over navigable water or a canal required by The Railway Act, 1919, to be submitted to the Board shall be approved unless and until such plan and description show and indicate that lights conforming to these regulations are to be exhibited.

3. These regulations shall apply to all bridges hereafter constructed, provided that it shall be competent to the Board to suspend the application of these regulations in the case of any bridge, either temporarily or otherwise, when in the judgment of the Board such action is warranted by local conditions, and provided further that the Board may extend these regulations to any existing bridge when in its opinion it is desirable to do so.

4. The owner of any bridge required under these regulations to exhibit lights shall provide, maintain, and operate such lights of such a nature and intensity as may be prescribed by the Board, and shall cause them to be exhibited every night from sundown to sunrise during the season of navigation.

5. In the case of bridges with a single fixed span, a white light on each side of the passage under the span shall be exhibited, which lights shall be visible to boats approaching from either direction.

6. In the case of bridges with a single movable span, there shall be exhibited, in addition to the lights required under paragraph 5, a fixed white light on each end of the centre pier protection, as well as a red light on each side of the movable arm or arms, located in mid-span and at the lowest level of steel, which red lights shall change to green when the bridge is fully open to navigation.

7. If, in its opinion, it is desirable to approve passages for navigation through or under more than one span of a bridge with more than one fixed or movable span, the Board shall indicate the spans under or through which passages for navigation have been approved, and such passages shall be lighted,—

- (a) In the case of a fixed span, by a white light on each side of the passage, which shall show and be visible only to vessels approaching from the direction which brings the approved passage on their own starboard hand; and
- (b) In the case of a movable span, in addition to the above, the lights required under paragraph 6.

All as shown on diagrams numbered 1, 2, 3, and 4, dated June 14, 1927.

8. (a) Vessels going through or under a bridge where two passages have been approved for navigation shall keep to the passage on their own starboard hand.

(b) When more than two such passages have been approved, special rules governing navigation through or under the bridge shall be made by the Board.

9. The signal to be given by vessels requiring a movable span to be opened shall be three long blasts of a whistle or horn.

10. Every movable span shall be in charge of some competent person present thereat, who shall open the movable span as promptly as possible upon being signalled as required by paragraph 9 that a vessel desires to pass through, and no vessel shall attempt to pass through until such movable span is fully opened.

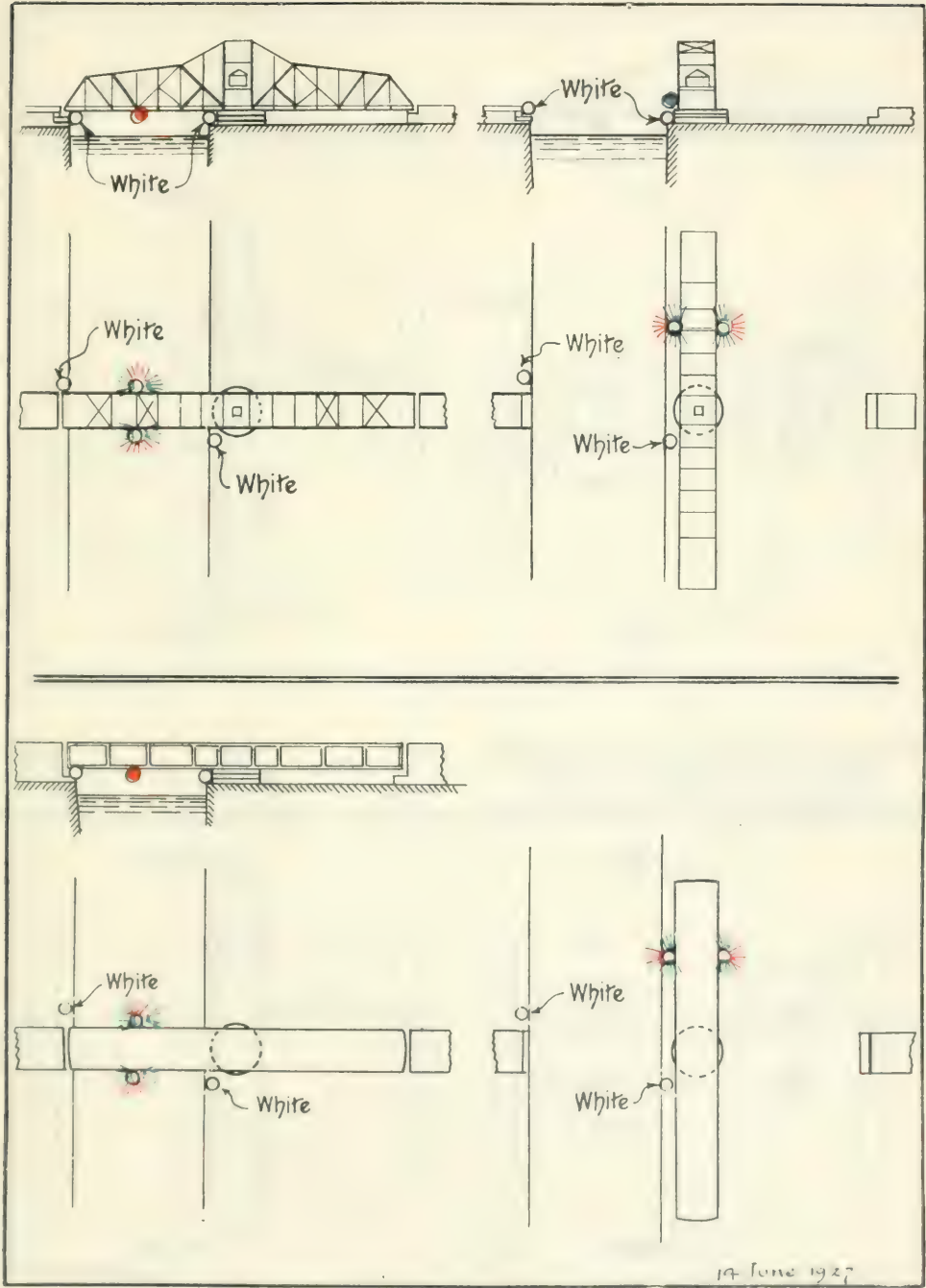
11. Such lights and other aids to navigation as may be needed to suit the requirements of navigation, and as specified by the Board, shall be provided and maintained on all bridges under construction.

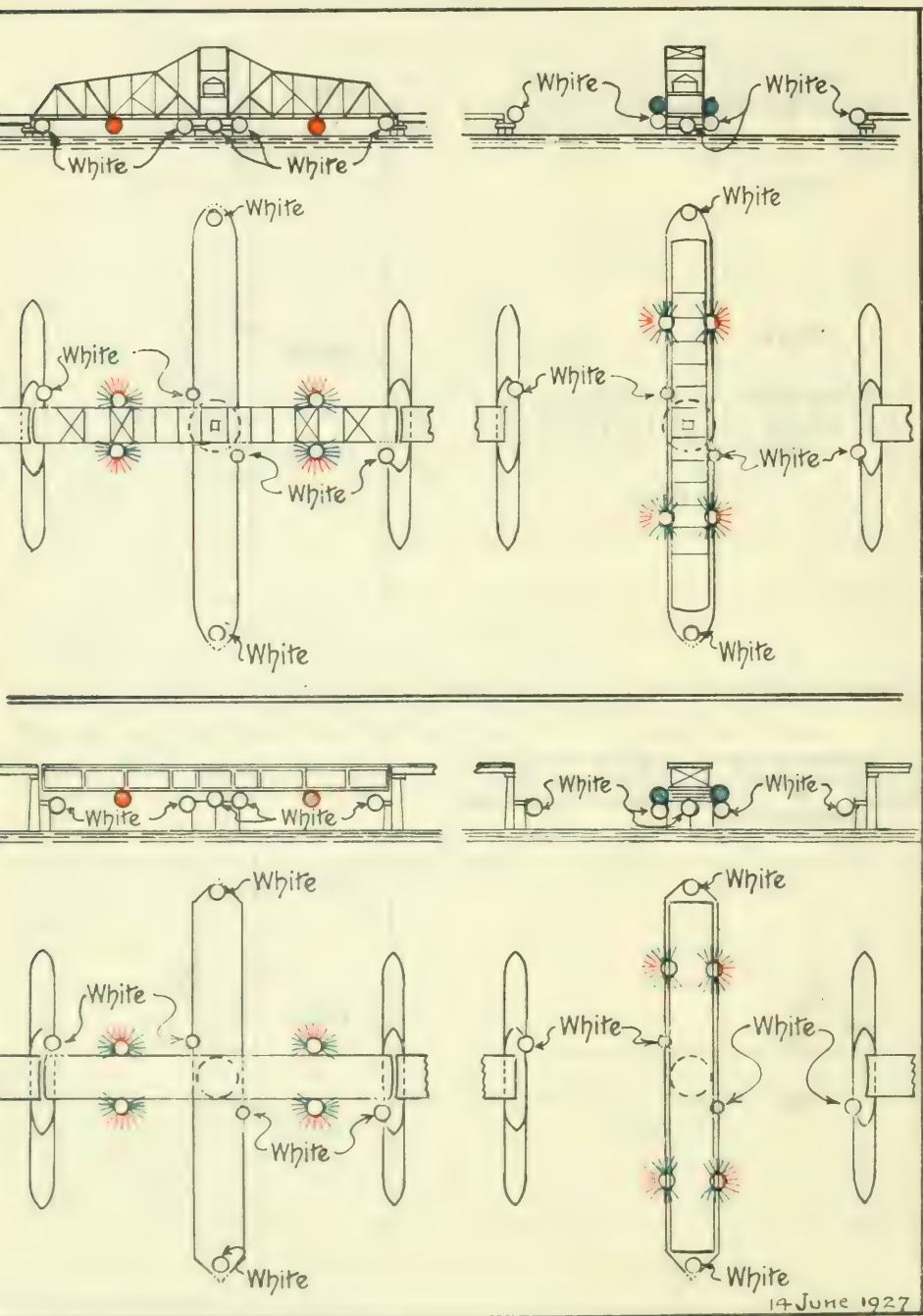
12. It shall be competent to the Board to suspend the application of these regulations in the case of any bridge, either temporarily or otherwise, when in the opinion of the Board such action is warranted by local conditions.

13. Every person who violates any of these regulations shall be liable upon summary conviction to the penalty fixed and determined by law.

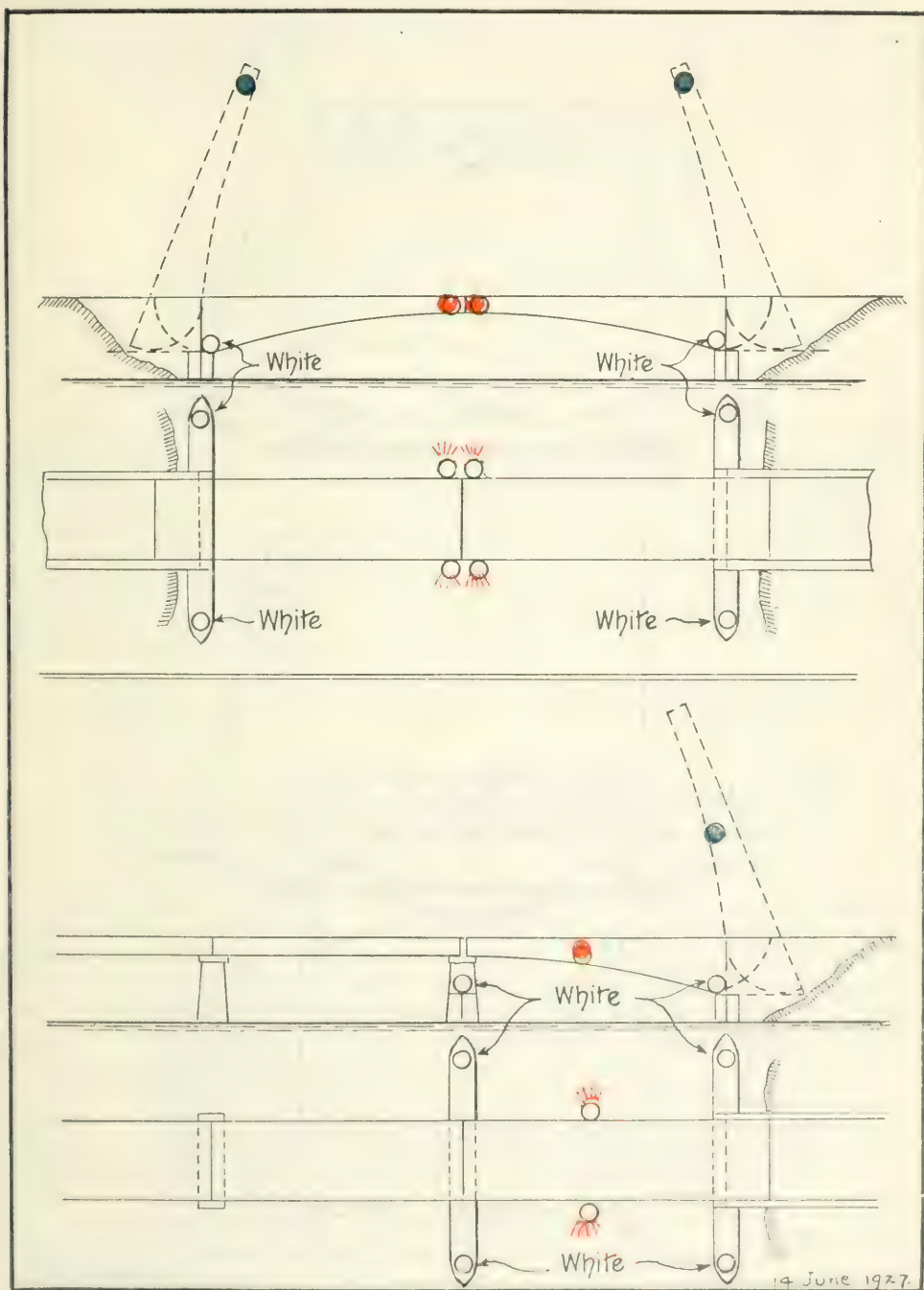
And it is further ordered: That the General Order of the Board No. 124, dated April 30, 1914, as amended by Order No. 22428, dated August 24, 1914, and General Order No. 383, dated June 12, 1923, be, and they are hereby, rescinded.

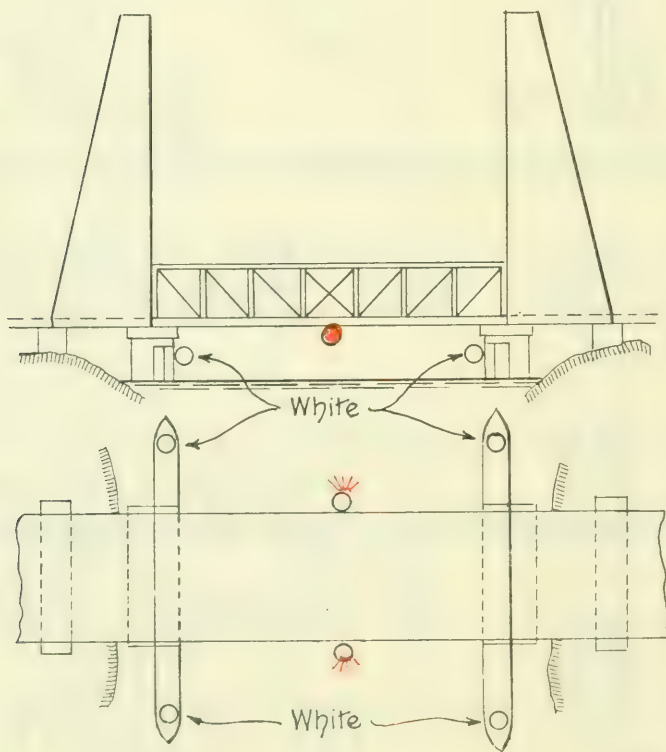
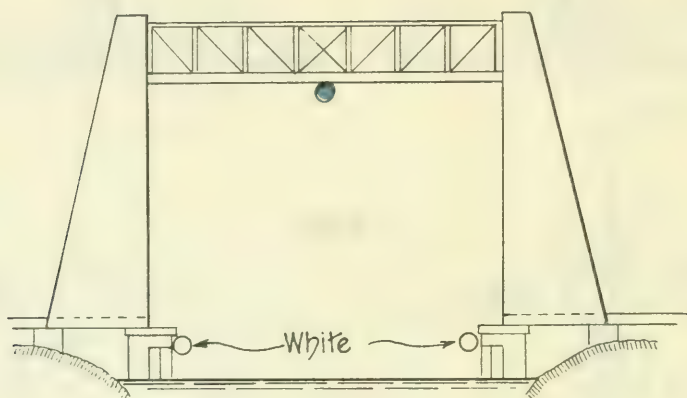
H. A. McKEOWN,
Chief Commissioner.





14 June 1927





14 June 1927

No 4

GENERAL ORDER NO. 448

In the matter of the Order in Council, P.C. No. 886, of June 5, 1925, requiring the Board of Railway Commissioners for Canada to make a full and complete investigation into the whole subject of railway freight rates in the Dominion of Canada.

File No. 34123

FRIDAY, the 26th day of August, A.D. 1927.

Hon. H. A. McKEOWN, K.C., *Chief Commissioner.*

S. J. McLEAN, *Assistant Chief Commissioner.*

THOMAS VIEN, K.C., *Deputy Chief Commissioner.*

A. C. BOYCE, K.C., *Commissioner.*

C. LAWRENCE, *Commissioner.*

Hon. FRANK OLIVER, *Commissioner.*

Whereas by Order in Council, P.C. No. 886, dated the 5th day of June, 1925, this Board was directed to make a thorough investigation into the rate structures of railways and railway companies subject to the jurisdiction of Parliament, with a view to the establishment of a fair and reasonable rate structure which will in substantially similar circumstances and conditions be equal in its application to all persons and localities, so as to permit of the freest possible interchange of commodities between the various provinces and territories of the Dominion, and the expansion of its trade, both foreign and domestic, having due regard to,—

- (a) the claim asserted on behalf of the Maritime provinces that they are entitled to the restoration of the rate basis which they enjoyed prior to 1919;
- (b) the encouragement of the movement of traffic through Canadian ports;
- (c) the increased traffic westward and eastward through Pacific coast ports owing to the expansion of trade with the Orient and to the transportation of products through the Panama canal.

And whereas by Order in Council, P.C. 24, dated the 7th day of January, 1926, the Board was directed, as a part of the general rate investigation above referred to, especially to inquire into the causes of Canadian grain and other products being routed or diverted to other than Canadian ports, and to take such effective action under the Railway Act, 1919, as the Board may deem necessary to ensure, as far as possible, the routing of Canadian grain and other products through Canadian ports.

Upon hearing the matter at the sittings of the Board held in Ottawa, Montreal, Windsor, Toronto, Moncton, St. John, Winnipeg, Regina, Saskatoon, Edmonton, Calgary, Kelowna, Vernon, Kamloops, Vancouver, New Westminster, Chilliwack, Victoria, and Prince Rupert, in the presence of counsel and representatives of the provinces of British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec and the Maritime Provinces, and the Canadian Pacific and Canadian National Railway Companies, the following among other associations and boards of trade were represented at various sittings of the Board or submitted their representations in writing, namely: the Boards of Trade of New Westminster, Prince Rupert, Chilliwack and district, Kamloops, Calgary, Moose Jaw, Saskatoon, Prince Albert, Estevan, Regina, Brandon, Yorkton

Winnipeg, Toronto; Ontario Associated Boards of Trade, Cochrane, Montreal, St. John, Halifax, Charlottetown, Moncton and Sydney; the Victoria Chamber of Commerce, Western Canada Fruit & Produce Exchange, Canadian Council of Agriculture, Retail Merchants' Association, Canadian Manufacturers' Association, Hamilton Chamber of Commerce, Canadian National Millers' Association, Canadian Lumbermen's Association, National Dairy Council of Canada, Fruit Branch, Department of Agriculture of Canada, Livestock Producers of Canada, Live Stock Exchange of Toronto, Quebec Harbour of Commissioners, Chamber of Commerce, Joliette, Quebec, Canadian Pulp and Paper Association and Canadian Freight Association.

The Board orders as follows, namely:

1. That the rates on grain and flour from all points on Canadian Pacific branch lines west of Fort William to Fort William, Port Arthur and Westfort be equalized to the present Canadian Pacific main line basis of rates of equivalent mileage groupings (the rates governed by the Crowsnest Pass agreement not to be exceeded): that the Canadian Pacific Railway Company publish rates in accordance with the above direction, and that all other railway companies adjust their rates on grain and flour to Fort William, Port Arthur, Westfort and Armstrong to the rates so put into effect by the Canadian Pacific Railway Company, such changes to become effective on the twelfth day of September, 1927.

2. That the rates on grain and flour from prairie points to Vancouver and Prince Rupert for export shall be on the same basis as the rates to Fort William, but in computing such rates, the distance from Calgary to Vancouver via the Canadian Pacific Railway shall be assumed to be the same as from Edmonton to Vancouver via the Canadian National Railway, namely, 766 miles.

3. That the provisions as to distributing tariffs, set out in section XVII of the judgment in the Western Rates Case, shall, instead of being limited to the Canadian Pacific Railway, as provided therein, be extended so as to apply to the Canadian National Railway as well; the necessary amending tariffs to be effective on the twelfth day of September, 1927.

4. That the rate of 34½ cents per 100 pounds on wheat and 33 cents per 100 pounds on other grain for export from Port Arthur, Fort William, Westfort and Armstrong, Ont., to Quebec, as shown in supplement No. 32 to Canadian National Railway Tariff C.R.C. No. E447 be, and they are hereby disallowed; and the Canadian National Railway Company is hereby directed to publish and file in substitution thereof a tariff showing a rate of 18.34 cents per 100 pounds on all grain for export from Port Arthur, Fort William, Westfort and Armstrong, Ont., to Quebec. Such changes to become effective on or before, but not later than, the 12th day of September, 1927.

5. The Board further orders that all railway companies subject to its jurisdiction be, and they are hereby required to publish and file tariffs showing the same rate to Quebec as to Montreal on:

A. Grain from bay ports for export;

B. All traffic from Toronto and points west thereof for export.

Such changes to become effective on or before, but not later than, the 12th day of September, 1927.

H. A. McKEOWN,
Chief Commissioner.

GENERAL ORDER No. 449

In the matter of the consideration of the question of a uniform code of regulations governing the testing of hearing and eyesight of railway employees required to take such tests; and the General Order of the Board No. 94, dated July 24, 1912, made herein.

File No. 1750.17.

THURSDAY, the 8th day of September, A.D. 1927.

Hon. H. A. McKEOWN, K.C., *Chief Commissioner.*
 S. J. McLEAN, *Assistant Chief Commissioner.*
 THOMAS VIEN, K.C., *Deputy Chief Commissioner.*
 A. C. BOYCE, K.C., *Commissioner.*

In pursuance of the powers vested in it under section 287 of the Railway Act, 1919, and of all other powers possessed by the Board in that behalf; and upon reading the submissions filed on behalf of the Railway Association of Canada, the Brotherhood of Locomotive Engineers, Brotherhood of Locomotive Firemen and Enginemen, Brotherhood of Railroad Trainmen, the Order of Railroad Telegraphers, the Order of Railway Conductors; and upon the report and recommendation of its Chief Operating Officer,—

The Board Orders: That the railway companies subject to the jurisdiction of the Board adopt and put into force, not later than the first day of December, 1927, the rules set forth in the schedule hereto annexed, under the heading, "Uniform Rules Governing the Determination of Visual Acuity. Colour Perception, and Hearing of Railway Employees;" and that the said General Order No. 94, and General Orders Nos. 103, 240, 378, and 387, dated respectively July 24, 1912, April 9, 1913, June 21, 1918, April 13, 1923, and January 8, 1924, made herein, be rescinded.

H. A. McKEOWN,
Chief Commissioner.

UNIFORM RULES GOVERNING THE DETERMINATION OF VISUAL ACUITY.
 COLOUR PERCEPTION, AND HEARING OF RAILWAY EMPLOYEES

1. Each person selected to make examinations must first pass the examination under an oculist or optometrist designated by the company, such oculist or optometrist then to instruct candidate on the use of the instruments requisite for such examination and certify to candidate qualifications as an examiner.

2. Each examiner shall be provided with

- (a) a set of Snellens test types, with at least three cards of each size of letters shown in different combinations (a single line on each card) for testing acuteness of vision;
- (b) an American Railway Association standard reading card for testing near vision;
- (c) a Holmgren or Thompson colour-selection test and instructions for use of same;
- (d) a "Williams" lantern, or one similarly constructed, and instructions for use of same;
- (e) a pair of spectacles or shade for testing each eye separately;
- (f) a triple-grooved trial frame, with one pair of plus two diopter lenses, one pair of plus one diopter lenses, and one pair of plane glass roundels; and
- (g) blank forms for examinations and certificates.

3. Examinations shall be conducted in a well lighted room or car in which a distance of twenty feet can be measured from test type, or face of lantern, to candidate. Shades or curtains shall be provided in order to darken room or car for lantern test.

4. In testing vision, colour perception, and hearing only those concerned in such test, other than the examiner and candidate, shall be permitted to be present.

5. (a) The result of each examination must be shown on a prescribed form, one copy to be preserved for reference by the examiner, and other copies as required to be forwarded to officers concerned for inspection, record, and file.

(b) Officers concerned must keep proper check, to ensure re-examination of all employees when due, must see that all employees who should be examined by an oculist or optometrist under the rules are required to take such examinations promptly, and that glasses provided are approved by those designated under clause 12.

(c) Examiners will, upon request of candidate, issue to each person who passes a satisfactory examination, a certificate to that effect, and will if desired furnish employees who fail to pass, a written statement of their rating and cause of failure.

(d) Local officers must report to the (each railway to fill in officer to whom report shall be made) all cases wherein an employee appears to be disqualified, giving full information as to result of examination.

(e) Oculists or optometrists will report result of their examinations to the officers concerned.

6. All applicants for entrance to service under the standards specified, except for classes E and F, must take such examination without the use of glasses for distant vision.

7. With the exception of applicants for entrance to service under classes A, B, and C, glasses for near vision may be used by all those undergoing examination for entrance to service, promotion, and re-examination.

8. When the distant vision of an employee can be improved appreciably by the aid of glasses, he must wear them while on duty.

9. All employees who are required to wear glasses to bring distant vision up to the standards specified must wear them at all times while on duty, and must carry a duplicate pair for use in emergency, and will be examined with each pair.

10. All employees, excepting those indoors, who are required to wear glasses for distant vision while on duty must use the spectacle or automobile goggle form, and those indoors should preferably use the spectacle form.

11. Automobile goggles, fitted with glass which will not injuriously affect either acuteness of vision or colour perception, may be used by employees in engine or freight train service for the protection of the eyes, but the use of amber glasses by firemen while firing locomotive, as a guard against temporary fire blindness, shall be permitted and should be encouraged.

12. Glasses required to bring either near or distant vision up to standards specified must be approved by the oculist, optometrist, or examiner designated by the company.

13. Applicants having a squint, or who are cross-eyed, shall not be accepted. Examiners who suspect a case of double vision should use some simple test to determine its presence.

14. Enginemen and motormen who have less than 20-40 vision in either eye without glasses must be examined by an oculist or optometrist designated by the company.

15. Enginemen and motormen failing to pass indoor tests for acuteness of vision shall, upon request, be examined by a committee of two appointed by the general superintendent, such committee to recommend the service to which they may be assigned.

16. Where promotion standard is not specified, employees applying for transfer from one kind of service to another, or being promoted, must pass entrance examination of class they desire to enter, except that those who have been injured in service, or who have been in continuous service for at least two years, may be transferred to positions of switch tenders and occupations under class F; also from one position to another under class E, upon passing the respective re-examination standards.

17. Employees who revert from class D, to class C by direction, or consent of the company will be re-examined under class D standard.

18. The test type should be in good light, the bottom of the card about on a level with the eye. Place the candidate twenty feet from the card, and ask him to read the type with both eyes open, then cover one of his eyes with a card or shade held firmly against the nose, taking care not to let it press, against the eyeball, and instruct him to read with the other eye such type as may be indicated. Each eye shall be tested separately.

(a) Examiners are reminded that the normal-eyed should read the twenty-foot (or 6-meter) letters at 20 feet, in which case the visual power should be expressed by the fraction 20-20. Should a candidate be unable to read the twenty-foot letters at 20 feet, but be able to read the 30-foot letters, the result should be indicated by the fraction 20-30. If he can only read the forty-foot letters record should be 20-40, etc.

(b) The candidate, as provided, in rule No. 7, must be able to read the print in paragraph No. 2 of the Standard Card at a distance of from fourteen to eighteen inches to pass the test. Further tests should be made by having the candidate read written train orders.

19. Applicants for entrance to service in classes A and C will undergo additional test to ascertain if far-sighted to the extent of two diopters. Examiners will use combinations in trial frames representing plane and convex lenses, varying the test so that the candidate's former experience or knowledge obtained from others may be valueless. If an applicant reads without difficulty the twenty-foot letters at 20 feet through convex lenses of 2D he will not be considered satisfactory.

20. Examiners shall adhere to instructions laid down by Holmgren or Thompson in using colour-selection test, and shall examine the colour sense of each eye separately. Further examination shall be made with Williams lantern, or one similarly constructed, in the manner specified by Dr. Williams.

21. (a) Applicants who have defective colour sense shall not be accepted into the service in any of the classes specified in following standards.

(b) Employees who have defective colour sense shall not be retained in any of the classes specified in the following standards, except in positions to be designated by the company where they will not be required to use or determine the colour of signals.

22. No employees shall be disqualified from service by reason of defective colour sense without an examination by an oculist designated by the company.

23. In examination of hearing (which shall be with human voice) each ear shall be tested separately, and the candidate should not see the movement of the examiner's lips.

24. Applicants for entrance to service must be able to hear and repeat an ordinary conversation, or names and numbers, spoken in a conversational tone, at a distance of 20 feet, in which case the hearing should be expressed by the fraction of 20-20. When conversation can be heard at only ten feet, the hearing should be expressed by the fraction 10-20.

25. Employees will not be retained in any of the classes specified if hearing is less than 15-20 in one ear and 5-20 in the other, or less than 10-20 in each ear, except in positions to be designated by the company, where the defect will not prevent the proper and safe performance of their duties.

26. Employees included in the standards of vision must be re-examined as follows:

(a) All classes as nearly as possible within two years after the last previous examination;

(b) Employees in engine, train, or yard service who are required to wear glasses to bring distant vision to standards specified, and all employees who have less than 20-70 vision in either eye without glasses, must be re-examined annually;

(c) After any accident in which they are concerned, which may have been caused by defective vision, colour sense, or hearing;

(d) After any serious accident or illness, or severe inflammation of the eye or eyelids;

(e) Before promotion. This does not mean that a freight conductor should be examined previous to his appointment as passenger conductor, or an engineman in freight service previous to appointment in passenger service, but that freight brakemen shall be examined before being promoted to freight conductor, and firemen being promoted to engineer;

(f) Employees with hearing less than 20-20 in either ear must be examined annually, or more frequently if deemed necessary; and

(g) For an individual employee at such periods as may be designated by the company's chief medical officer.

27. (a) Employees in classes A and B who are examined by a committee shall be given an outside or field test. A bracket pole with two dolls, or two straight poles (spaced the same distance as dolls on the standard bracket pole), carrying four standard semaphore arms and lights, will be used. A clear sky background, tests to be made standing.

(b) In making the tests candidates shall approach the signals from a point where they are unable to see them, and not be credited with being able to read signals unless they can promptly call changes as made in position of arms and colour of lights.

(c) The tests with and without glasses shall be made at distances varying from 5,000 to 200 feet.

(d) Committee to record the different distances at which the employees being examined can promptly see the signals, and shall forward this information, together with their recommendations as to the service to which he may be assigned, to the General Superintendent.

STANDARDS OF VISUAL ACUITY

INDOOR TESTS

Class A.—Enginemen, Motormen, Firemen, Motormen's Helpers, Road Service.

Entrance to Service.—Not less than 20-20 in each eye tested separately without glasses, must not accept a plus 2D lens, nor use glasses for near vision.

Promotion.—Not less than 20-30 in one eye and not less than 20-40 in the other without glasses.

Re-examination.—Not less than 20-30 in one eye and not less than 20-40 in the other with or without glasses.

Class B.—Enginemen, Motormen, Firemen, Motormen's Helpers' Yard or other service designated by the company.

Entrance to Service.—Same standard as for Class A.

Promotion.—Same standard as for Class A.

Re-examination.—20-30 in one eye, regardless of vision in the other, with or without glasses.

Class C.—Brakemen in passenger, freight, or yard service, Yard Helpers, Switch Tenders.

Entrance to Service.—Not less than 20-20 in each eye tested separately without glasses. Must not accept a plus 2D lens, nor use glasses for near vision.

Promotion.—Not less than 20-30 in one eye and not less than 20-40 in the other without glasses. (From Class C to Class D.)

Re-examination.—Not less than 20-30 in one eye, and not less than 20-40 in the other, with or without glasses; or 20-20 in one eye regardless of vision in the other, with or without glasses.

Class D.—Conductors in passenger, freight, or yard service, Yardmasters, Yard Foremen, Train Bagmen.

Entrance to Service.—Not less than 20-30 in each eye without glasses.

Re-examination.—Not less than 20-40 in one eye and not less than 20-50 in the other, with or without glasses; or 20-30 in one eye and not less than 20-70 in the other, with or without glasses; or 20-20 in one eye, regardless of vision in the other, with or without glasses.

Class E.—Station Agents and Telegraph and Telephone Operators concerned with the movement of trains, Signal Foremen and Maintainers, Signalmen, Bridge and Track Foremen, Drawbridge Tenders, Car Inspectors.

Entrance to Service.—Not less than 20-30 in one eye, and not less than 20-40 in the other, with or without glasses.

Re-examination.—Not less than 20-40 in one eye and not less than 20-70 in the other, with or without glasses; or 20-30 in one eye, regardless of vision in the other, with or without glasses.

Class F.—Crossing Flagmen, Watchmen, Gatemen.

Entrance to Service.—Not less than 20-40 in each eye with or without glasses.

Re-examination.—Not less than 20-50 in one eye and not less than 20-70 in the other with or without glasses; or 20-30 in one eye regardless of vision in the other, with or without glasses.

FIELD TESTS

Class	Without Glasses	—	With Glasses
<i>Class A</i>			
Enginemen, road service.	By day, sunlight.....	200, 400 and 2,600 feet . . .	200, 400 and 5,000 feet.
	Or by day, if cloudy with clear atmosphere.....	200, 400 and 2,000 feet. . .	200, 400 and 4,000 feet.
	By night.....	200, 400 and 2,000 feet. . .	200, 400 and 4,000 feet.
<i>Class B</i>			
Enginemen, yard service.	By day or night.....	200, 400 and 800 feet..	200, 400 and 2,600 feet.

GENERAL ORDER No. 450

In the matter of the General Order of the Board No. 151, dated November 8, 1915, approving the Regulations Governing Baggage Car Traffic in Canada; and the application to amend the said Order to make such regulations applicable to Canadian Government Railways.

File No. 23328.

SATURDAY, the 24th day of September, A.D. 1927.

S. J. McLEAN, *Assistant Chief Commissioner.*

THOMAS VIEN, K.C., *Deputy Chief Commissioner.*

A. C. BOYCE, K.C., *Commissioner.*

Upon reading the application and what is alleged in support thereof,—

The Board Orders: That the said General Order No. 151, dated November 8, 1915, be amended by striking out the words, "other than Government Railways", in paragraph 1 of the operative part of the said order, making the same and subsequent Orders dealing with such traffic applicable to Canadian Government Railways.

S. J. McLEAN,

Assistant Chief Commissioner.

GENERAL ORDER No. 451

In the matter of the consideration of the question of lowering crossing signs so that they may be more readily illumined by the lights of approaching motor cars and, therefore, more readily visible.

File No. 30245.

WEDNESDAY, the 21st day of September, A.D. 1927.

S. J. McLEAN, *Assistant Chief Commissioner.*

THOMAS VIEN, K.C., *Deputy Chief Commissioner.*

A. C. BOYCE, K.C., *Commissioner.*

C. LAWRENCE, *Commissioner.*

Upon reading what is filed on behalf of the Railway Association of Canada, the Pere Marquette, Canadian Pacific, and Canadian National Railway Companies, the Department of Public Works of the Provinces of Prince Edward Island, New Brunswick, Manitoba, Alberta, and British Columbia, the Department of Highways of the Provinces of Nova Scotia, Quebec, Ontario, and Saskatchewan, the Michigan Central Railroad Company, Great Northern Railway Company, and Industrial Accident Prevention Associations, Incorporated; and upon the report and recommendation of its Chief Engineer,—

The Board Orders: That "The Standard Regulations of the Board Affecting Highway Crossing Signs as amended May 4, 1910," be, and they are hereby, further amended by adding the following section, namely:—

10. (a) Signs shall be painted white with black letters; shall generally be placed not more than 15 feet from the track, with the edge of the sign as close to the travelled portion of the highway as possible; and shall be at right angles to the highway, facing approaching vehicles.

(b) On straight level approaches, highway crossing signs shall be not less than five feet, nor more than six feet six inches, above the travelled portion of the highway, the said distance to be measured to the low part of the sign, as shown on the diagram dated September 1, 1927. Under other conditions, the same may be varied as necessary to give the best possible aspect from approaching vehicles both night and day.

(c) Where there are grades and curves on the approaches, the line of sight and illumination shall be the first consideration, and highway crossing signs shall be so placed as to be readily illuminated and visible from both sides of the track when users of the highway are a reasonable distance away.

And it is further ordered that the new standard be substituted for the existing work as and when replacements of crossing signs are necessary.

H. A. McKEOWN,

Chief Commissioner.

GENERAL ORDER No. 452

In the matter of the Regulations for the Transportation of Explosives and Other Dangerous Articles by Freight, prescribed and approved by General Orders Nos. 203, 204, and 206, dated respectively August 11 and September 7, 1917;

And in the matter of the application of the Canadian Explosives, Limited, for an Order amending paragraph 7 of Shipping Container Specification No. 13: File No. 1717.44.

TUESDAY, the 18th day of October, A.D. 1927.

Hon. H. A. McKEOWN, K.C., *Chief Commissioner.*

THOMAS VIEN, K.C., *Deputy Chief Commissioner.*

Upon the report and recommendation of its Assistant Chief Traffic Officer, and reading what is filed in support of the application,—

The Board orders: That the said paragraph 7 of Shipping Container Specification No. 13 be, and it is hereby, amended by adding the following paragraph, namely:—

(d) A triple disc-closing device, consisting of one steel disc not less than 0.016" thick between two felt paper discs not less than 0.055" thick each, of 2½" in diameter, secured in a circular depression in the head of not less than 2½" in diameter and ⅛" deep, by means of two semi-circular flaps sheared within this depression in such a manner as to be leakproof.

H. A. McKEOWN,

Chief Commissioner.

GENERAL ORDER No. 453

In the matter of the application of Jas. McDonnell Company Limited, of Montreal, Quebec, for a ruling that hay shipped to Canadian ports for cattle feed on board ocean liners should receive the same privileges as export hay. File No. 26776.3.

FRIDAY, the 21st day of October, A.D. 1927.

THOMAS VIEN, K.C., *Deputy Chief Commissioner.*

C. LAWRENCE, *Commissioner.*

Upon hearing the application at the sittings of the Board held in Montreal, May 12, 1927, in the presence of counsel for the applicant company and representatives of the Canadian Freight Association and the Canadian National Railways, and what was alleged; and upon the report and recommendation of its Chief Traffic Officer,—

The Board declares: That hay billed to Canadian ports for feeding cattle on ocean steamers should be accorded the same car demurrage regulations as provided for export traffic.

THOMAS VIEN,

Deputy Chief Commissioner.

GENERAL ORDER No. 454

In the matter of the application of the Railway Association of Canada, on behalf of Member Lines, for extension of authority under Section 345 of the Railway Act, 1919, to permit the granting of free transportation over all lines in Canada to the Lieutenant-Governors and Members of the Provincial Cabinets of the various Provinces. File No. 496.26.7.

WEDNESDAY, the 14th day of December, A.D. 1927.

Hon. H. A. McKEOWN, K.C., *Chief Commissioner.*

THOMAS VIEN, K.C., *Deputy Chief Commissioner.*

Hon. FRANK OLIVER, *Commissioner.*

Upon reading the application and what has been filed in support thereof,—

The Board orders: That the railway companies subject to the jurisdiction of the Board be, and they are hereby, permitted, until further order, to issue free transportation in the following instances, namely: Over all lines in Canada, to the Lieutenant-Governors and members of the provincial Cabinets of the various provinces.

H. A. McKEOWN,

Chief Commissioner.

GENERAL ORDER No. 455

In the matter of the application of the Bureau of Explosives for an Order amending the Regulations for the Transportation of Explosives and Other Dangerous Articles by Freight, in so far as they affect the construction of wirebound boxes for the transportation of matches, as prescribed by General Orders Nos. 203, 204, and 206. File No. 1717.35.

TUESDAY, the 20th day of December, A.D. 1927.

Hon. H. A. McKEOWN, K.C., *Chief Commissioner.*

S. J. McLEAN, *Assistant Chief Commissioner.*

Upon reading what is filed on behalf of the Bureau of Explosives, The Railway Association of Canada consenting,—

The Board orders: That paragraph 1836 (c) of the Regulations for the Transportation of Explosives and Other Dangerous Articles by Freight, be struck out and the following substituted therefor, namely:—

1836. (c) All individual containers must be placed in outside packages complying with Specification 6 or 6A. Such outside containers shall have plainly marked thereon the words, "Strike Anywhere Matches," and in addition shall show the name of the manufacturer and the brand or trademark under which such matches are manufactured and distributed to the trade. If the matches are manufactured in a foreign country, the name of the foreign manufacturer shall be printed in English.

2. And the Board further orders that the following specifications be, and they are hereby, approved, namely:—

SHIPPING CONTAINER SPECIFICATION No. 6A—WOODEN BOXES.
WIREBOUND

For provisions and restrictions governing the use of these containers, see packing requirements in Freight Regulations.

Effective January 1, 1928

GENERAL REGULATIONS

1. Boxes constructed for use under this or any supplementary specification, must be in full compliance therewith.

2. All inside containers authorized in the regulations to be packed in these boxes must conform with all requirements prescribed, and be packed or cushioned to prevent loss or damage.

MATERIAL

3. (a) All lumber used in the manufacture of boxes under this specification must be well seasoned and commercially dry.
- (b) This lumber, also, must be reasonably sound, free from decay, rot, large knots, slanting shakes, and cross grain. All defects that materially lessen the strength, expose contents to damage, or interfere with proper assembly of parts of container must be eliminated.
- (c) Cleats and battens must be free from objectionable knots and also free from cross grain which runs across the piece within one-half the length of itself.
- (d) Binding wires must be annealed steel, and of gauge not less than specified.

GROUPING OF WOODS

4. The principal woods used for boxes are classed for the purpose of these specifications in four groups:

Group 1.

White pine	Chestnut	White fir
Norway pine	Sugar pine	Cedar
Aspen (Popple)	Cypress	Redwood
Spruce	Basswood	Butternut
Western (yellow) pine	Willow	Cucumber
Cottonwood	Noble fir	Alpine fir
Yellow poplar	Magnolia	Lodgepole pine
Balsam fir	Buckeye	Jack pine

Group 2

Southern yellow pine	N.C. pine	Larch (tamarack)
Hemlock	Douglas fir	

Group 3

White elm	Pumpkin ash	Tupelo
Red gum	Black ash	Maple-soft or silver
Sycamore	Black gum	

Group 4

Hard maple	Hackberry	White ash
Beech	Birch	Hickory
Oak	Rock elm	

5. Sides, top, bottom, and ends must consist of lumber from Groups 2, 3, or 4 woods, except as provided for in paragraph 10, and graded as prescribed.

6. Cleats and battens must consist of lumber graded as prescribed.

DIMENSIONS OF PARTS

7. Boards must conform to requirements for thickness specified in paragraph 10, except that variation of not exceeding $\frac{1}{32}$ inch thereunder is allowed up to 10 per cent of the area thereof. Adjacent edges must be cut true and be in close contact. Boards must average not less than 4 inches in width with a minimum width of not less than $2\frac{1}{2}$ inches. Variation of $\frac{1}{32}$ inch is allowed from cross section measurements specified herein, for cleats, battens and handles. Dimensions of lengths, width, and height are outside measurements.

8. Cleats must have a thickness not less than $\frac{3}{4}$ inch and the sum of the thickness and width must be not less than $1\frac{1}{8}$ inches.

9. Battens must have a thickness not less than that of the cleats and a width of not less than $2\frac{1}{8}$ inches.

10. All boxes made under this specification must consist of parts having dimensions not less than those described below, in addition to conforming to paragraphs 8 and 9, except as provided for in paragraph 7: Provided that slash-grain lumber made from Group 4 woods may have the thickness reduced by not more than twenty-five per cent.

Maximum gross weight of package pounds	Minimum		Binding wires			
	Thickness of lumber		Battens	Minimum		Maximum
	Ends	Sides, top and bottom	Number	Number	Steel wire gauge	Spacing
	inches	inches				inches
50.....	3/16	3/16	.....	4	15	5
50.....	3/16	3/16	.....	3	14	5
100.....	1/4	3/16	1	4	14	5
100.....	1/4	1/4	1	3	14	6
200.....	3/8	1/4	2	6	14	6
200.....	3/8	1/4	2	5	13	6
300.....	3/8	5/16	3	6	14	7
300.....	3/8	5/16	3	5	13	7
400.....	3/8	3/8	4	5	13	8

Lumber from Group 1 woods may be used under the restriction that thickness must be increased by not less than 25 per cent.

MANUFACTURE

11. All boxes specified herein must be as follows:—

- (a) Completely closed, free from all openings, and with all joints in close contact, unless otherwise provided for.
- (b) All parts must be cut true to size and form.
- (c) Top, side, and bottom sections must be connected by three or more binding wires, and also must be reinforced at both ends by cleats stapled to boards. These cleats must fit together at ends in mortise and tenon or mitered joints.

12. *Wires.*—Binding wires must be of annealed steel, of gauge specified in paragraph 15, uniformly spaced, each wire being continuous once around the box: Provided that wires of not less than No. 12 Gauge, stapled as required by paragraph 13, may be in sections, if one of the two loops at connecting ends of sections is passed through the other and bent back securely against the box.

13. *Staples.*—Staples used on end binding wires must be not less than No. 16 gauge and $1\frac{1}{8}$ inches long, and must be driven home astride the wires, through boards and into cleats, and be anchored in the cleats. Staples used on intermediate binding wires must not be less than No. 18 gauge, and must be driven astride the wires, through boards, and be firmly clinched. All staples must be spaced with centers not more than 2 inches apart for Group 3 and 4 woods. One and three-quarter inches for Group 2 woods, $1\frac{1}{2}$ inches for Group 1 woods, and staple next adjacent to corners and edges must be not more than $1\frac{3}{4}$ inches therefrom. Staples are not required to be driven over binding wires into handles.

14. Each end must be securely fastened on the inside to three end cleats, and to all battens that are prescribed with staples not less than 16 gauge by $1\frac{3}{16}$ inch long, or with not smaller than 2 penny cement-coated wire nails spaced not more than $2\frac{1}{2}$ inches apart and not less than 2 inches from ends of cleats.

15. Battens, when prescribed, must be spaced equally on outside of end pieces, and be secured across the grain of the same.

CLOSURE

16. In closing the box the ends of the binding wires must be drawn tightly together and twisted with not less than 3 complete twists, and the twisted ends to be forced flat against the side of the box parallel to the binding wires; or, when binding wires have loops at each end, one loop must be passed through the other and bent securely back against the side of the box.

MARKING

17. (a) Each box must be plainly marked with a symbol consisting of a rectangle, as follows:

C.R.C.—6Axxx

The stars are to be replaced by figures to show gross weight for which the box is intended.

(b) The letters and figures in this symbol must be at least $\frac{1}{8}$ inch high. This symbol shall be understood to certify that the package complies with all requirements of this specification.

H. A. McKEOWN,

Chief Commissioner.

CIRCULAR No. 211

Air brakes on transfer trains or drags in movement between yards

File 1750.210.8

February 7, 1927.

In the movement of cars between yards at terminal or other large centres, such as the different sorting, distribution, or storage yards at the head of the lakes, Vancouver, Toronto, Montreal, etc., the question of the use of air brakes on transfer trains or drags moving between yards has recently, and on several prior occasions, been the subject of discussion between the Board's Operating Department and the railway companies, the latter taking the position that the transfer movements referred to are not trains, and consequently clauses 1 and 2 of General Order No. 236 has not been considered as being applicable.

The Board's records show accidents having occurred that, in the opinion of the Board's operating officers, might have been avoided, or at least minimized, had the air brakes been applied in accordance with clauses 1 and 2 of the Board's General Order No. 236, and the Board's officers are of the opinion that these transfer movements should be subject to the clauses of order above mentioned, and the rules, as at present applied in the case of freight train movements, made applicable to such transfer movements.

Railway companies subject to the Board's jurisdiction, and the railway associations, are requested, within thirty days, to show cause why such ruling should not be made.

In the case complained of by Mr. C. Lawrence, Legislative Representative of the B. of L. E., under date of December 13, 1917, the attached letter addressed to Mr. Temple of the Canadian Northern is the Board's decision made at the time, and the same is forwarded herewith for the information of the railway companies.

By order of the Board,

A. D. CARTWRIGHT,
Secretary, B.R.C.

February 14, 1918.

Complaint of B. of L.E. re C.N.R. handling long freight trains between Rosedale and Cherry St. Yards, Toronto.

File 1750.208.

DEAR SIR,—Referring to the above matter and to your letter of the 6th inst., I am directed to state that the Board is of opinion that the movements between Rosedale and Cherry Street Yards should be treated as road movements as far as General Order No. 65, section 1, is concerned.

Yours truly,

A. D. CARTWRIGHT,
Secretary.

R. H. M. TEMPLE, Esq.,
Asst. Solicitor, C.N.R.,
Toronto, Ont.

CIRCULAR No. 212

File 26602.66.

May 9, 1927.

Railway companies under the jurisdiction of the Board are directed to show cause why a general order should not issue requiring all such railway companies to observe and perform the directions given on bills of lading by shippers, as to the routing of traffic, when routing is opened under the tariffs in force.

I am further directed to state that all railway companies are required to file, within twenty days, their respective submissions showing cause against such an Order, after filing of which the matter will be set down for hearing at a convenient date.

By order of the Board,

A. D. CARTWRIGHT,

Secretary.

CIRCULAR No. 213

Maritime Freight Rates Act, 17 Geo. V, Chap. 44

File No. 34822.

June 18, 1927.

1. At the last session of Parliament the Maritime Freight Rates Act (17 George V, chapter 44) was passed, and provided, among other things, the following:—

9. (1) Other companies owning or operating lines of railway in or extending into the select territory may file with the Board tariffs of tolls respecting freight movements similar to the preferred movements, meeting the statutory rates referred to in section seven of this Act. The Board, subject to all the provisions of the Railway Act respecting tariff of tolls, not inconsistent with this Act, shall approve the tariffs of tolls filed under this section.

(2) The provisions of subsection two of section three and of sections seven and eight of this Act shall apply to the tariffs of tolls filed under this section.

(3) The Board on approving any tariff under this section shall certify the normal tolls which but for this Act would have been effective and shall, in the case of each company, at the end of each calendar year promptly ascertain and certify to the Minister of Railways and Canals the amount of the difference between the tariff tolls and the normal tolls above referred to on all traffic moved by the company during such year under the tariff so approved. The company shall be entitled to payment of the amount of the difference so certified, and the Minister of Railways and Canals shall submit such amount to Parliament if then in session (or if not, then at the first session following the end of such calendar year) as an item of the estimates of the Department of Railways and Canals.

2. Section 11 of the said Act reads as follows:—

11. The Board may hear and determine all questions arising under this Act subject to such rights of appeal as are provided in the Railway Act.

3. Companies owning or operating lines of railway in or extending into the select territory, have applied to the Board for a ruling as to the interpretation of above quoted section of the Act with regard to the freight movements with respect to which they may file reduced tariffs of tolls and claim compensation under the provisions of subsection 3 of said section 9.

I am, therefore, directed to inform you that the Board has made the following rulings on the interpretation to be given to section 9 of the said Act:—

(a) "Select territory" covers all railway lines in the whole territory of the provinces of New Brunswick, Nova Scotia and Prince Edward Island, and that part of the province of Quebec from its eastern boundary to Diamond Junction and Levis, including the whole of the Matapedia valley and the Gaspé peninsula.

(b) "Freight movements similar to the preferred movements" embraces the traffic defined in section 4, subsection 1, namely, local traffic all-rail between points in select territory; traffic moving outward, westbound, all-rail, from

points in the select territory to points in Canada, beyond the limit thereof; traffic moving outward, export traffic, rail and sea, from points in the select territory through ocean ports in said select territory destined overseas.

(c) "Meeting the statutory rates" means that these other companies, with respect to freight movements similar to the preferred movements, may reduce their rates to the level of the rates reduced under the provisions of section 3 of the Act, provided, however, that such reductions shall in no case exceed 20 per cent from the normal rates to be certified by the Board.

(d) That with respect to tariffs that the companies may file in conformity with the above interpretations, the companies will be entitled to the payment of the difference between the tariff tolls and normal tolls certified by the Board under section 9, subsection 3, of the Act.

By order of the Board,

A. D. CARTWRIGHT,

Secretary.

CIRCULAR No. 214

Re Daylight Saving Time for watchmen or gatemen.

File No. 27921.1.

June 20, 1927.

The question of changing the hours of a crossing watchman or a gateman at a level crossing within the limits of a city or town that adopts daylight saving time for a certain period of the year, where such watchman or gateman is employed less than the full twenty-four hours of the day, has been raised.

Until further order the Board rules that any order fixing the hours of employment of such watchman or gateman shall be made to conform to the daylight saving hours during the period adopted by the council of such municipality.

By order of the Board,

A. D. CARTWRIGHT,

Secretary.

CIRCULAR No. 215

Re Head-on Collisions.

December 12, 1927.

I am directed to call your company's attention to two very serious accidents that have occurred recently, a head-on collision in each case, at the meeting point, which was arranged by train order, Form A, there being an instruction issued in each case that the train in the superior direction take the passing track.

The Board is of the opinion that railway companies would be well advised to seriously consider placing very severe restrictions on the issuance of orders reversing the right to track of trains at the meeting point.

By order of the Board,

A. D. CARTWRIGHT,

Secretary.

File 35618.

December 12, 1927.

DEAR SIR,—Referring to attached Circular No. 215, I am directed to ask the railway companies to state forthwith what steps they are taking and are prepared to take to prevent a recurrence of accidents of this nature.

Yours truly,

A. D. CARTWRIGHT,

Secretary.

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DOMINION OF CANADA

BY-ELECTIONS HELD DURING THE YEAR 1927

REPORT OF THE CHIEF ELECTORAL OFFICER

Pursuant to Subsection 6 of Section 72 of the Dominion
Elections Act, 10-11 Geo. V, chapter 46

PUISSANCE DU CANADA

ÉLECTIONS PARTIELLES TENUES PENDANT L'ANNÉE 1927

RAPPORT DU DIRECTEUR GÉNÉRAL DES ÉLECTIONS

Conformément au paragraphe 6 de l'article 72 de la Loi des
élections fédérales, 10-11 Geo. V, chapitre 46



OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1928

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The following report on the by-elections held in the year 1927 is printed pursuant to the provisions of subsection 6 of Section 72 of the Dominion Elections Act, 10-11 George V, c. 46.

JULES CASTONGUAY,
Chief Electoral Officer.

Le rapport suivant sur les élections partielles tenues pendant l'année 1927 est imprimé conformément aux dispositions du paragraphe 6 de l'article 72 de la Loi des élections fédérales, 10-11 George V, c. 46.

JULES CASTONGUAY,
Directeur général des élections.

REPORT OF BY-ELECTIONS, 1927

RAPPORT DES ÉLECTIONS PARTIELLES, 1927

PROVINCE OF ONTARIO—PROVINCE D'ONTARIO

HURON NORTH

Population—1921, 23,540

Cause of vacancy.—Death of John Warwick King, January 14, 1927.

Cause de la vacance.—Décès de John Warwick King, le 14 janvier 1927.

Returning officer Charles Albert Nairn, Goderich, Ont.
Officier rapporteur

Nomination {September 5, 1927.
le 5 septembre 1927.

Writ dated, July 15, 1927.
Bref émis le 15 juillet 1927.

Election {September 12, 1927.
le 12 septembre 1927.

Candidates George Spotton, of Wingham, Ont., Business College owner.

Candidats Archibald Hislop, of Brussels, Ont., farmer.
(Sheldon Bricker, of Fordwich, Ont., farmer.

Polling Divisions. Arrondissements de scrutin			Ballots cast for Bulletins déposés pour			Rejected ballots. — Bulletins rejetés.	Total vote. — Vote total.	Voters on list. — Electeurs sur la liste.
Name—Nom	No.	Urban or rural. — Urbain ou rural	Shel- don Bricker	Arch- ibald Hislop	George Spot- ton			
Ashfield	1	R	23	62	80		165	241
"	2	R	61	34	84	1	180	210
"	3	R	64	42	56		162	208
"	4	R	17	34	69		120	163
"	5	R	48	73	3		124	153
"	6	R	52	53	12	2	119	157
"	7	R	51	60	16		127	168
Brussels	1	R	15	71	46		132	148
"	1A	R	5	67	57		129	150
"	2	R	10	104	64		178	227
Blyth	1	R	14	87	100		201	246
"	2	R	6	73	94	2	175	215
Colborne	1	R	31	52	60		143	213
"	2	R	5	41	45	1	92	117
"	3	R	52	73	62		187	270
"	4	R	22	65	17	1	105	135
Grey	1	R	37	65	64		166	214
"	2	R	42	87	24		153	168
"	3	R	36	69	32		137	166
"	4	R	53	82	23		158	219
"	5	R	24	53	47	1	125	158
"	5A	R	26	41	47		114	154
"	6	R	20	22	41		154	195
"	7	R	58	62	32		152	200
Goderich	1	R	8	84	80		172	216
"	1A	R	8	22	90		190	233
"	2	R	5	81	63		149	207
"	2A	R	5	100	77	2	184	236
"	3	R	3	77	62		142	192
"	3A	R	4	77	81	2	164	216
"	4	R	3	100	71	1	175	227
"	4A	R	7	122	65		194	254
"	5	R	5	51	57		113	135
"	5A	R	3	4	67		118	141
"	6	R	8	102	87	2	199	252
"	6A	R	4	13	42		178	239
"	7	R	7	97	86		190	231

HURON NORTH—Con.

Polling Divisions — Arrondissements de scrutin			Ballots cast for — Bulletins déposés pour			Rejected ballots.	Total vote.	Voters on list.
Name—Nom	No.	Urban or rural. — Urbain ou rural	Shel- don Bricker	Archibald Hislop	George Spot- ton	Bulletins rejetés.	Vote total.	Electeurs sur la liste.
Howick.....	1	R	71	41	87	.....	199	254
".....	2	R	131	55	38	..... 4	228	269
".....	3	R	33	58	102	.....	173	218
".....	3A	R	35	50	60	.....	143	172
".....	4	R	98	16	78	.....	192	233
".....	4A	R	83	26	53	.....	162	201
".....	5	R	23	33	28	.....	84	123
".....	5A	R	59	53	45	.....	157	306
".....	6	R	79	17	65	.....	161	203
Morris.....	1	R	34	68	36	.....	138	196
".....	2	R	33	52	63	.....	148	198
".....	3	R	35	60	62	.....	157	181
".....	4	R	51	50	52	..... 1	154	180
".....	5	R	48	37	80	.....	165	211
".....	6	R	71	70	65	.....	206	261
Turnberry.....	1	R	25	42	50	..... 1	118	152
".....	1A	R	22	31	84	.....	137	157
".....	2	R	74	80	61	.....	215	260
".....	3	R	68	28	59	.....	155	170
".....	4	R	96	31	42	..... 1	170	203
Wawanosh East (Est).....	1	R	44	40	21	.....	105	122
".....	2	R	84	29	79	.....	192	219
".....	3	R	72	28	54	.....	154	175
".....	4	R	58	30	37	.....	125	156
".....	5	R	46	27	49	..... 3	125	142
"..... West (Ouest).....	1	R	23	52	101	.....	176	220
".....	2	R	32	48	74	.....	154	198
".....	3	R	22	21	56	.....	99	115
".....	4	R	88	15	17	.....	120	137
".....	5	R	70	42	21	.....	133	152
".....	6	R	45	29	16	.....	90	108
Wingham.....	1	R	16	46	144	..... 1	207	240
".....	2	R	20	88	133	..... 3	244	289
".....	3	R	3	39	75	.....	117	149
".....	3A	R	7	49	67	.....	123	153
".....	4	R	7	51	87	..... 1	146	177
".....	4A	R	8	54	86	..... 2	150	173
".....	5	R	6	33	90	.....	129	150
Wroxeter.....	1	R	12	93	72	..... 2	179	215
Goderich Advance (Provisoire)	1	R	1	9	3	.....	13	.....
Totals—Totaux.....	77		2,673	4,407	4,535	34	11,709	14,762

Majority for
Majorité pour

George Spotton over (sur)

Archibald Hislop, 188.
Sheldon Bricker, 1,922.

PROVINCE OF NOVA SCOTIA

PROVINCE DE LA NOUVELLE-ECOSSE

ANTIGONISH-GUYSBOROUGH

Population—1921, 27,098.

Cause of vacancy.—Death of John C. Douglas, December 10, 1926.
 Caus. de la vacance.—Décès de John C. Douglas, le 10 décembre 1926.

Returning officer } Charles W. Taylor, Cook's Cove, N.S. Nomination { January 11, 1927.
 Officier rapporteur } le 11 janvier 1927.

Writ dated December 22, 1926. Election { January 18, 1927.
 Bref émis le 22 décembre 1926. le 18 janvier 1927.

Candidates (William Duff, of Lunenburg, N.S., Fish Merchant.
 Candidats (Neil Romuald McArthur, of Glace Bay, N.S., Barrister-at-Law.

Polling Divisions — Arrondissements de scrutin			Ballots cast for — Bulletins déposés pour		Rejected ballots — Bulletins rejetés	Total vote — Vote total	Voters on list — Electeurs sur la liste
Name—Nom	No.	Urban or rural — Urbain ou rural	William Duff	Neil Romuald McArthur			
Antigonish.....	13A	R	82	57		139	227
".....	12	R	124	132		256	335
".....	12A	R	38	56	2	96	135
".....	A-G	R	93	117		210	220
".....	H-Z	R	98	89	1	188	242
".....	18	R	126	109	1	236	331
".....	18A	R	45	33		78	127
Arisaig.....	1	R	73	53		126	154
Bickerton.....	26	R	54	41		95	117
Canso.....	6A	R	132	72		204	269
".....	6B	R	74	40		114	148
".....	6C	R	140	99	7	246	318
".....	6D	R	126	63		189	233
Cape George West (Ouest).....	2	R	55	56		111	167
" East (Est).....	2	R	72	70	1	143	160
Caledonia.....	13	R	68	19		87	143
Charles Cove.....	27	R	98	43		141	169
Cole Harbor.....	25A	R	40	22		62	92
Crow Harbor.....	5	R	120	89	1	210	244
".....	5A	R	116	24		140	167
Country Harbour.....	7	R	21	68		89	116
".....	7A	R	96	64		160	216
Dover.....	22A	R	64	43		107	145
Dunmore.....	6	R	62	81	1	144	180
Frankville.....	9A	R	38	42		80	115
Guysborough.....	A-L	R	103	38		141	167
".....	M-Z	R	82	48		130	159
" North (Nord).....	24	R	143	158	4	305	349
Goshen.....	18	R	86	63	1	150	184
Glenelg.....	10	R	139	67		206	306
Goldboro.....	23	R	47	94		141	185
Hazel Hill.....	22	R	121	99		220	310
Fisherman's Harbor.....	26A	R	31	23		54	69
Haivre Bouche.....	9	R	100	160		260	312
Heatherton South (Sud).....	10A	R	61	48		109	165
" North (Nord).....	10	R	59	82	1	142	175
Intervale.....	2	R	72	85		157	208
Isaac's Harbor.....	15	R	87	62		149	205
Larry's River.....	19	R	178	55		233	294
Lakedale.....	28	R	39	39	1	79	102
Lochaber.....	5	R	104	112		216	250
Liscomb.....	20	R	142	69		211	282
Linwood.....	16	R	112	102		214	250
Manchester.....	3B	R	56	98		154	169
".....	3	R	33	86		119	136
".....	3A	R	60	64		124	154
Marie Joseph.....	9	R	78	118		196	251
Maryvale.....	14	R	65	71		136	159

ANTIGONISH-GUYSBOROUGH—Con.

Polling Divisions — Arrondissements de scrutin			Ballots cast for — Bulletins déposés pour		Rejected ballots — Bulletins rejetés	Total vote — Vote total	Voters on list — Electeurs sur la liste
Name—Nom	No.	Urban or rural — Urbain ou rural	William Duff	Neil Romuald McArthur			
Melford.....	4A	R	61	33		94	107
".....	4	R	84	57		141	184
Mulgrove Ward (Quartier) 1...	21	R	150	68		218	252
" " 2.....	21	R	93	62		155	202
" " 3.....	21	R	76	50		126	162
Morristown North (Nord).....	3	R	52	65		117	141
" South (Sud).....	3	R	57	35	2	94	111
New Harbour.....	16	R	101	72	1	174	219
North Grant.....	4	R	61	76		137	174
Port Felix.....	25	R	98	93		191	277
Port Hilford.....	12	R	72	45		117	149
Pomquet North (Nord).....	15	R	84	105	3	192	228
" South (Sud).....	15	R	79	52		131	143
Roman Valley.....	2A	R	56	57		113	126
Seal Harbor.....	23A	R	96	67	1	164	218
South River Upper.....	17	R	55	35		90	98
Salmon River.....	14	R	61	102	1	164	206
Sherbrooke.....	A-L	R	102	28		130	183
".....	M-Z	R	116	64		180	227
Sonora.....	8A	R	70	68		138	187
St. Andrews North (Nord)....	7	R	82	85		167	215
" South (Sud).....	7A	R	80	73		153	185
St. Joseph North (Nord).....	11	R	124	64	1	189	233
" South (Sud).....	11	R	101	73		174	223
Springfield.....	17A	R	31	39		70	81
Tracadie.....	17	R	75	54		129	171
" West (Ouest).....	8A	R	54	95		149	181
" East (Est).....	8	R	111	70	2	183	216
Whitehead.....	11	R	59	67		126	175
Wine Harbor.....	12A	R	21	15		36	46
Totals—Totaux.....	78		6,415	5,292	32	11,739	14,931

Majority for } William Duff, 1,123.
Majorité pour }

PROVINCE OF NEW BRUNSWICK

PROVINCE DU NOUVEAU-BRUNSWICK

VICTORIA-CARLETON

Population—1921, 33,900.

Cause of vacancy.—Death of James Kidd Flemming, February 10, 1927.

Cause de la vacance.—Décès de James Kidd Flemming, le 10 février 1927.

Returning Officer } Hedley Vickers Moores, of Woodstock, N.B.
Officier-rapporteur }Nomination { June 16, 1927.
le 16 juin 1927.

Writ dated May 11, 1927.

Bref émis le 11 mai 1927.

Acclamation:—Albion Roudolph Foster, of Hartland, N.B.

PROVINCE OF SASKATCHEWAN

PROVINCE DE LA SASKATCHEWAN

MAPLE CREEK

Population—1926, 38,179

Cause of vacancy.—Resignation of George Spence, October 14, 1927.

Cause de la vacance.—Démission de George Spence, le 14 octobre 1927.

Returning Officer } Henry P. Johnson, of Scotsguard, Sask.
Officier-rapporteur }Nomination { November 25, 1927.
le 25 novembre 1927.

Writ dated November 9, 1927

Bref émis le 9 novembre 1927.

Acclamation:—William George Bock, of East End, Sask.

